

Lake County Forest Preserves

www.LCFPD.org



Annual Budget

Fiscal Year

2017–2018



TABLE OF CONTENTS

READER'S GUIDE

Mission Statement	1
Introduction	2
Officials and Officers	4
Organizational Chart	6
GFOA Distinguished Budget Award.....	7
How to use this Budget Document	8
District Profile	9
Budget Message	11
Prior Year Achievements	16
Budget Process	27
Budget Accounting Basis	28
2017-18 Economic Environment.....	28
Fund Structure	29
Government Fund Accounting	30
Fiscal Year 2017-18 Budget Policies	33
Financial Management Policies.....	39
Annual Strategic Action Plan	40

BUDGET SUMMARIES

Budget Summary	47
Position Inventory	49
Estimated Tax Rates and Tax Extensions for 2016.....	50
Fund Balance Summary for Fiscal Year	
Ending June 30, 2017.....	51
Budget Summary by Major Funds	54
Major Revenue Sources and Assumptions	57
Debt Service Summary	60
Budget Summary by Department	
General District	61
Administration.....	65
Education.....	71
Facilities	78
Finance	90
Natural Resources	95
Operations and Infrastructure	100
Planning and Land Preservation.....	107
Public Affairs & Development.....	114
Public Safety	122

GENERAL CORPORATE FUND

Budget Narrative	127
Budget Request Summary	130

INSURANCE FUND

Budget Narrative	133
Budget Request Summary	134

RETIREMENT FUND – IMRF/FICA

Budget Narrative	135
Budget Request Summary	136

LAND DEVELOPMENT LEVY FUND

Budget Narrative	137
Budget Request Summary	138

DEBT SERVICE FUND

Budget Narrative	140
Budget Request Summary	143

LAND ACQUISITION BONDS

Budget Narrative	144
Budget Request Summary	145

LAND DEVELOPMENT BOND PROJECTS

Budget Narrative	147
Budget Request Summary	148

ENTERPRISE FUND

Golf Course Operations Budget Narrative	149
Budget Request Summary.....	150
Budget Summary by Course	
Countryside Golf Course.....	153
Brae Loch Golf Course	156
ThunderHawk Golf Course	158
Golf Capital Improvement Plan.....	160

DONATION AND GRANT FUND

Budget Narrative	161
Budget Request Summary.....	162
Budget Summary by Function	
Natural Resources	171
Youth Conservation Corps (YCC).....	173
Museum Grants.....	175
Education	181

OTHER FUNDS

Summary	182
Audit Fund	183
Capital Facilities Improvement Fund	184
Easements & Special Projects Fund.....	185
Farmland Management Fund	186
Fort Sheridan Cemetery Fund	188
Land Preparation Fund.....	189
Tree Replacement Fund	190
Wetlands Management Fund	191
Equipment Replacement Fund	192
Information Technology Replacement Fund.....	194
Vehicle Replacement Fund	196

CAPITAL IMPROVEMENT PLAN

Budget Narrative	198
Capital Budget Summary by Project Type.....	199
District Map	200
Funding Sources 5 Yr Capital Improvement Plan...	201
10-Year Capital Improvement Plan.....	203
Capital Improvement Projects	204
Impact to Operations and Maintenance	241
Other Capital Expenditures by Fund	242

PROFILE

Property Tax Rates and Tax Extensions	243
Expenditure Summary by Fund 2009-2018	244
Revenue Summary by Fund 2009-2018.....	245
General Corporate Fund Summary 2009-2018.....	246
Property Tax Rates and Levies of Direct and	
Overlapping Governments 2006-2015.....	247
Demographic Statistics 2007-2016	248
Ratio of Outstanding Debt by Type 2009-2018	249
Principal Taxpayers.....	250
Miscellaneous Information.....	251
Schedule of Insurance in Force	252

GLOSSARY

.....	253
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Cover photo: Eastern prairie fringed orchid (*Platanthera leucophaea*), an Illinois Endangered and Federally Threatened plant, that grows in moist, undisturbed prairies. Flowers can be seen early June through early August in a few preserves. This photo was taken by Debbie Maurer, Manager of Ecological Restoration, during plant monitoring and hand-pollination efforts in Lake County.

Reader's Guide





*“To Preserve a Dynamic and Unique System
of Natural and Cultural Resources,
and to Develop Innovative Educational,
Recreational, and Cultural Opportunities
of Regional Value, while Exercising
Environmental and Fiscal Responsibility.”*

INTRODUCTION

LAKE COUNTY FOREST PRESERVES



The Lake County Forest Preserve District was created by referendum on November 4, 1958, and is governed by the Downstate Forest Preserve District Act, Illinois Compiled Statutes, Chapter 70. The boundaries of the District are co-terminus with the boundaries of Lake County. The District is governed by the Board of Commissioners who also serve as the Lake County Board Members. The District currently manages just over 30,850 acres with nearly 510 full and part time staff supported by approximately 36,000 hours of volunteer time and the work of three support groups.

The District exists for the purpose of acquiring, developing and maintaining land in its natural state; to protect and preserve the flora, fauna and scenic beauty; for the education, pleasure and recreation of the public; for flood control and water management; and for other purposes as conferred by statute.

The following are designated as the Standing Committees of the Lake County Forest Preserve District:

- **FINANCE COMMITTEE** – shall review and make recommendations concerning all financial and administrative affairs and policies of the District, including bond issues; applications for, and acceptance of grants (subject to any policy approved by the Board of Commissioners); the preparation of budgets, appropriations and tax levies; wage and job classifications; compensation and benefit program; revisions to personnel policies; collective bargaining; insurance and safety; user fees; facility license and concession agreements; encroachments; the District’s legislative agenda, including the preparation and recommendation thereof and the periodic review and discussion of legislative strategies; legal matters; and fundraising strategies for the District. The Committee shall have the authority to review and approve contracts and invoices for legal services provided to the District. The Committee shall not commit District funds or incur liabilities except as approved or authorized by the Board in these Rules or otherwise.
- **PLANNING COMMITTEE** – shall study and review potential land acquisition sites; and shall, where appropriate, obtain appraisals, surveys, environmental reports, title reports, and other acquisition information; recommend acquisition of sites to the Board; review, provide direction to staff regarding, and recommending approval of any agreement proposed by an owner of property adjacent to the District’s property, if such agreement could affect the planning and use of the District’s property for its intended use; be responsible for recommending uses of the District’s land and facilities by the general public and, to that end, shall cause the preparation of, review and approval of site plans; be responsible for recommending the implementation of plans and uses, for District land and facilities, including site development and restoration plans; review and make recommendations concerning requests for public easement and licenses. The Committee shall send any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, within a 120-day time period, to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District’s annual budget policies review, budget ordinance, and appropriation ordinance process.

- **OPERATIONS COMMITTEE** – shall review and make recommendations concerning operational affairs and policies of the District, including: all general regulations pertaining to the operation, maintenance, programming and promotion of all District properties; the use of District facilities, programs and services, including District revenue, educational and recreational facilities; the conservation of District lands, waters, flora and fauna.
- **RULES COMMITTEE** – considers all proposed rules and amendments to rules, and makes recommendations to the Board.

The Fiscal Year for the Lake County Forest Preserve District is from July 1 through June 30. The Board adopts an Annual Budget Ordinance on or before the beginning of each fiscal year, and an Annual Appropriation Ordinance on or before September 30 of each fiscal year.



LAKE COUNTY FOREST PRESERVE DISTRICT
Officers and Officials
Presidential Appointments
December 2016 – December 2018 *rev. 3-14-2017*

OFFICERS AND OFFICIALS

Ann B. Maine
PRESIDENT

Linda Pedersen
VICE PRESIDENT

S. Michael Rummel
TREASURER

Julie Gragnani
SECRETARY

Audrey Nixon
ASSISTANT TREASURER

Maureen Shelton
ASSISTANT SECRETARY

Steve Neaman
DEPUTY TREASURER

Alex Ty Kovach
EXECUTIVE DIRECTOR

STANDING COMMITTEES

FINANCE COMMITTEE

- S. Michael Rummel, *Chair*
- Linda Pedersen, *Vice Chair*
- Steve Carlson
- Bill Durkin
- Sandra Hart
- Aaron Lawlor
- Audrey Nixon

PLANNING COMMITTEE

- Carol Calabresa, *Chair*
- Sidney Mathias, *Vice Chair*
- Paul Frank
- Sandra Hart
- Linda Pedersen
- Craig Taylor
- Tom Weber
- Jeff Werfel
- Terry Wilke

OPERATIONS COMMITTEE

- Craig Taylor, *Chair*
- Mary Ross Cunningham, *Vice Chair*
- Chuck Bartels
- Steve Carlson
- Bill Durkin
- Diane Hewitt
- Judy Martini
- Audrey Nixon
- Brent Paxton
- S. Michael Rummel

RULES COMMITTEE

- Jeff Werfel, *Chair*
- Audrey Nixon, *Vice Chair*
- Bill Durkin
- Sandra Hart
- Sidney Mathias
- Linda Pedersen
- S. Michael Rummel

~~Nick Sauer~~ Michael Danforth *eff. 3-14-2017*

SPECIAL COMMITTEES

DIVERSITY & CULTURAL AWARENESS

Audrey Nixon, *Chair*
Sidney Mathias, *Vice Chair*
Mary Ross Cunningham
~~Nick Sauer~~ *eff. 1-11-2017*
Terry Wilke

ETHICS COMMITTEE

Chuck Bartels, *Chair*
Bill Durkin, *Vice Chair*
Carol Calabresa
Paul Frank
Linda Pedersen

OUTSIDE BOARD MEMBERS AND LIAISONS

ILLINOIS ASSOCIATION OF PARK DISTRICTS

Judy Martini, *Liaison*

LAKE MICHIGAN WATERSHED ECOSYSTEM PARTNERSHIP

Paul Frank, *Representative*

LATINO COALITION

Mary Ross Cunningham, *Representative*

MEMBERS OF THE PRESERVATION FOUNDATION OF THE LAKE COUNTY FOREST PRESERVES

Ann B. Maine
Carol Calabresa
Paul Frank
Linda Pedersen
Craig Taylor
S. Michael Rummel

YCC BOARD LIAISON

Tom Weber

OTHER APPOINTMENTS

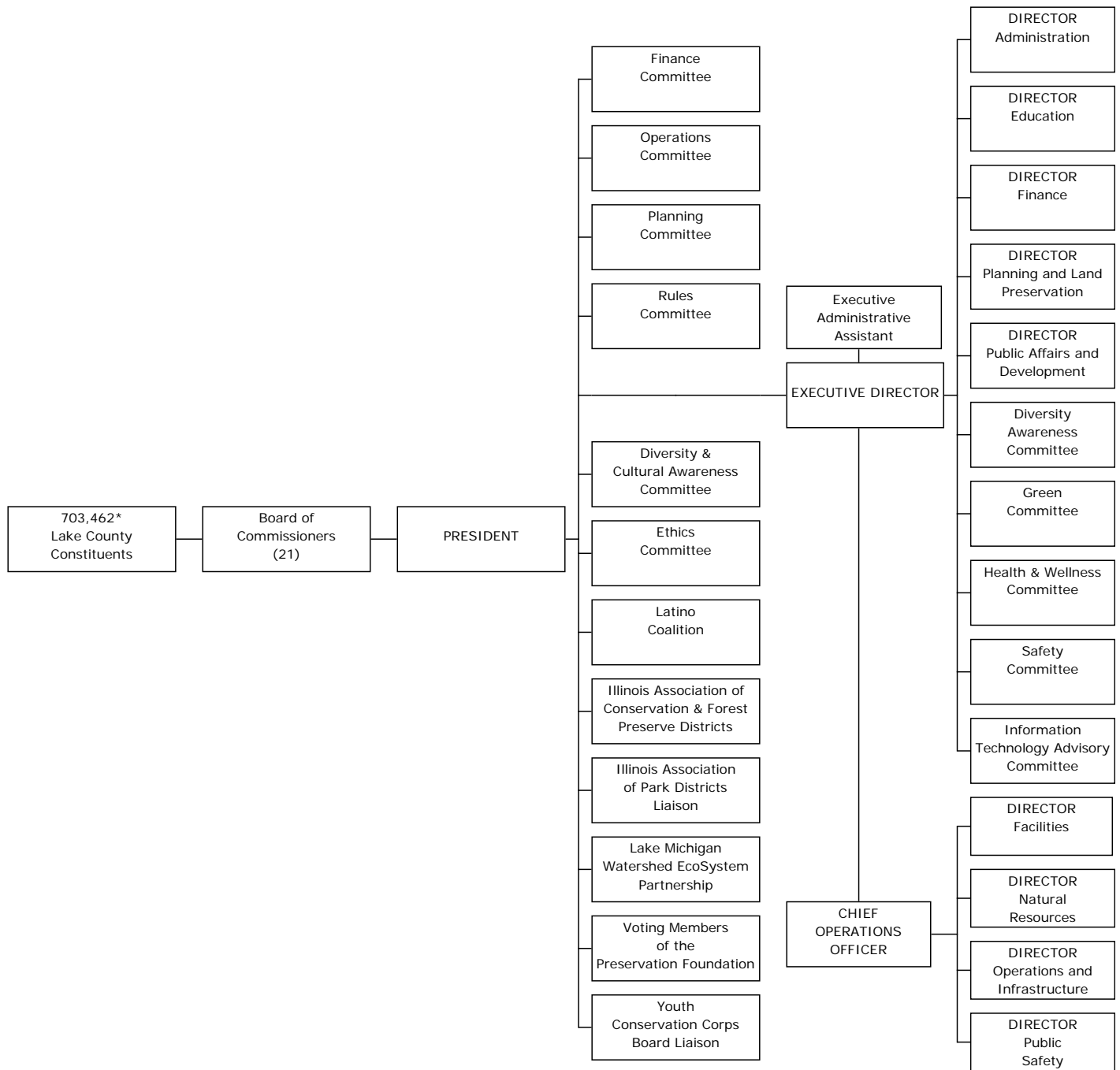
CORPORATE COUNSEL AND PARLIAMENTARIAN

Matthew E. Norton, *Burke, Warren, MacKay & Serritella, P.C.* *eff. 3-6-2017*

OUTSIDE ETHICS ADVISOR

John B. Murphey

LAKE COUNTY FOREST PRESERVE DISTRICT



*Denotes number of constituents from 2010 Census



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lake County Forest Preserve District
Illinois**

For the Fiscal Year Beginning

July 1, 2016

Executive Director



HOW TO USE THIS BUDGET DOCUMENT

This section provides an understanding of how the budget document is organized. The following major sections present the details of the Lake County Forest Preserve District budget.

READER'S GUIDE

This section provides overall information to the reader on understanding the document. It includes the District Profile, the Budget Message, Prior Year Achievements, an explanation of the Budget Process, the Budget Accounting Basis, the 2017/18 Economic Environment, Fund Structure, an explanation of Government Fund Accounting and Financial Policies, including the Budget Development and the Fund Balance Policy.

BUDGET SUMMARIES

This section provides an overall summary of “Where Revenue Dollars Come From” and “How Each Dollar is Spent”. The position inventory and the tax extension and fund balance summary schedules are included in this section. Department summaries show both tax and non-tax revenues that support a Department’s operations along with the Department’s organization chart, general program statement, key objectives, and performance measurements.

GENERAL CORPORATE FUND, INSURANCE FUND, RETIREMENT FUND – IMRF/FICA, LAND DEVELOPMENT LEVY FUND, DEBT SERVICE FUND, LAND ACQUISITION BOND PROJECTS, LAND DEVELOPMENT BOND PROJECTS, ENTERPRISE FUND, AND DONATIONS AND GRANTS FUND

These sections provide a summary for each fund.

OTHER FUNDS

This section includes the Audit Fund, Capital Facilities Improvement Fund, Easements and Special Projects Fund, Farmland Management Fund, Fort Sheridan Cemetery Fund, Land Preparation Fund, Tree Replacement Fund, Wetlands Management Fund, and the Equipment, Information Technology and Vehicle Replacement Funds.

CAPITAL IMPROVEMENT PLAN

This section details the capital budget, which is the first year of the ten-year Capital Improvement Plan. Detailed project and operating costs are included for each development and revenue facilities project.

PROFILE

This section provides various statistical tables.

GLOSSARY

This section provides assistance to the reader of this document in understanding some of the terms.



The Lake County Forest Preserve District (the “District”) was created by referendum in the November 24, 1958 general election for the purpose of preserving the County’s natural resources, while providing education and recreation to the public.

The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers and its boundaries are the same as those of Lake County. The District is governed by a 21-member Board of Commissioners which also serves, by state statute, as the Lake County Board. The Officers of the District are: President, Vice President, Secretary, Treasurer, Assistant Secretary, and Assistant Treasurer. The President and Vice President are elected for a two-year period by the Board of Commissioners. Other officers are appointed by the President and serve during the term of the President.

The District’s mission is to preserve a dynamic and unique system of natural and cultural resources, and to develop innovative educational, recreational and cultural opportunities while exercising environmental and fiscal responsibility. To accomplish this, the District has developed a unified system of large land holdings which are restored as nearly as possible to their natural condition and protected as such. The District is in essence a regional park and conservation agency intended to serve the population of the County.

In January 2014, the District’s Board of Commissioners approved “The Forest Preserve District’s 100-year Vision for Lake County”. The vision states:

The Forest Preserve District envisions that 100 years from now Lake County will be a healthy and resilient landscape with restored and preserved natural lands, waters and cultural assets. Residents will take great pride in how their Forest Preserves make their communities more livable and the local economy more dynamic. Our vibrant communities will thrive, and future generations will protect and cherish these remarkable resources and the highly desirable quality of life that they provide.

LEADERSHIP

Acknowledged as a regional and national leader, the Forest Preserve District will initiate and coordinate innovative projects with diverse partners to further this 100-year Vision for Lake County. The community will respect the District as a model of fiscal responsibility, social equity and governmental transparency. As the county’s largest property owner, the District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County’s working landscape in an environmentally sustainable manner.

CONSERVATION

The Forest Preserve District and partners will steward an interconnected native landscape of woodlands, prairies, lakes, streams and wetlands that are restored to ecological health, adaptable to a changing environment and preserved in perpetuity. The District will work with partners to create large open spaces and greenways within our communities to naturally clean our air and water, provide habitat for wildlife, lessen flood damage and improve property values.

PEOPLE

The Forest Preserve District and partners will promote an active, healthy lifestyle by providing convenient access for people to enjoy outdoor recreation and explore nature in clean and safe preserves and on an accessible regional network of land and water trails. The District will engage its diverse population through creative education and outreach programs to ensure that future generations are inspired to treasure and support Lake County's unique natural, historical and cultural resources.

The first of three major land acquisition programs began in 1963 with the purchase of initial portions of Van Patten Woods, Captain Daniel Wright Woods, Wilmot Woods, Lakewood, Sedge Meadow and Spring Bluff Forest Preserves and the Edward L. Ryerson Conservation Area. In 1973, the Des Plaines River Greenway was initiated, which included the purchase of lands on either side of the river through the length of Lake County. The District's current land holdings total over 30,850 acres, making Lake County the second largest forest preserve district in Illinois.

The preserves in Lake County are characterized by forests, prairies, wetlands, ravines, savannas, flood plains, lakes and streams. The preserves accommodate a variety of activities and facilities: trails for nature appreciation, physical fitness, equestrians, snowmobiles, cross-country skiing and bicycling; winter sports areas; picnic shelters and open areas; fishing; dog exercise areas; a model airplane field; youth group camping; swimming; canoeing and kayaking; and golfing. The District's Museum offers the public a view of the County's history while our environmental education programs take place in the forest, river and farm of the Edward L. Ryerson Conservation Area as well as other preserves countywide. Special events presented throughout the year include: Civil War Encampment, Events in the Plaza, Smith Nature Symposium, and Maple Syrup.

The District's day-to-day operations and administrative activities are managed by the Executive Director and 180 full-time, 46 part-time and 284 temporary seasonal staff positions organized into nine departments with General Offices in Libertyville, Illinois. These departments, the names of which typify the multi-faceted nature of the District's operation, are: Administration; Education; Facilities; Finance; Natural Resources; Operations and Infrastructure; Planning and Land Preservation; Public Affairs and Development; and Public Safety. Each employee of the District is an important part of our total operation and plays a significant role in providing services to the public throughout Lake County.

**HONORABLE LAKE COUNTY FOREST PRESERVE DISTRICT
BOARD OF COMMISSIONERS:**



We are pleased to present the Fiscal Year 2017/18 Annual Budget which continues to maintain the Lake County Forest Preserve District's strong financial position with a balanced operating budget, sound reserves, long-term replacement funds and moderate debt. The budget provides for appropriate ongoing and preventative maintenance, public safety, and natural resource management for our existing preserves. The Fiscal Year 2017/18 Annual Budget for the District submitted for your consideration and adoption recommends an expenditure and revenue plan that meets the requirements of the 1991 Illinois Tax Limitation Act (Tax Cap). The total proposed budget expenditures are \$73,591,970 which is a decrease of \$15,329,682 (17%) from the previous year, primarily due to a decrease of \$15,182,686 (50%) in capital spending.

Three years ago the District completed a strategic planning process. This process resulted in a 100-year vision and five strategic directions on which the District will focus its energy and resources over the next 20 – 25 years. To this end, the District has developed goals, objectives and metrics to measure the progress and success of this effort. The budget that we are presenting, which is based on a 10 year projection of revenues and expenditures, aligns us with our reserve policy, provides transparency and positions the District to move towards our vision.

The Ten-Year Capital Improvement Plan (CIP) is a key planning tool for the Board and staff. The CIP, updated for FY 2017/18 and approved by the Board on February 14, 2017, provides a blueprint for upcoming infrastructure improvements to lower long-term operating costs, while addressing long-term existing infrastructure and preserve maintenance needs. Funded capital improvement projects are aligned with the District's mission. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options and operational impacts. Individual project detail, located in the Capital Improvement Plan section, contains a description and status of each project and information on the impact of the capital improvements on operating expenditures.

The proposed budget was prepared in accordance with the District's Annual Budget Development Policies and Annual Strategic Action Plan adopted by the Board on February 14, 2017, and is a balanced budget with expenditures not exceeding revenue.

BUDGET OVERVIEW AND HIGHLIGHTS

This year's budget will reduce the 2016 property tax levy by \$693,715 as compared to the 2015 levy. This is the result of the debt refinancing that was completed during the current fiscal year. While the overall budget is lower than last year, the budget includes four groups of identified needs that have increased the operating budget by 2.4%. These groups and items include:

Strategic Objectives

GIS – database administration, training and consulting

GIS – ArcGIS Online licensing

GIS – Telephone Smartphone upgrades

GIS – Intern position

Membership audit and strategic planning

Consolidation and streamlining of visual communications

Staffing Needs

IT Support Specialist – Administration

Buyer II – Finance

Communication Specialist Part-time – Public Affairs

Executive Assistant work week adjustment from 37.5 to 40 hours

Museum Opening

General Office security cameras and card readers

New printed materials

Museum POS system

Operating Needs

HRIS/Payroll system

ADA Accessibility transition plan

Polaris and trailer fleet addition

Board education

Northern Illinois Regional Crime Lab

- The debt service property tax budget is declining by \$885,210 as a result of the refinancing completed during the current fiscal year of three prior debt issues. The savings in interest payments have a present value savings of \$9.4 million.
- The Lake County Forest Preserve District is one of very few forest preserve districts rated AAA by Standard & Poor's. If all recreation districts are considered, we are also one of a handful in the nation rated AAA, out of a total of 250 ratings.
- Total property tax revenue budgeted is \$48,369,810, a decrease of \$470,220 (1.0%) from the FY 2016/17 budget of \$48,840,030. The estimated 2017 property tax levy is \$12,001,908 (19.8%) below 2008's levy.
- The total FY 2017/18 budget for the Forest Preserve District is \$73,591,970. The Operating Budget is \$32,477,980 (44%), Debt Service is \$25,875,820 (35%) and the Capital Budget is \$15,238,170 (21%).
- Comparing the FY 2016/17 and FY 2017/18 Operating Budgets, the overall Operating expenditures (excluding debt service) are up by \$769,154 (2.4%). The increase is a result of additions for meeting our strategic goals, staffing needs, the museum opening and other operating needs.
- Operating Revenues for FY 2017/18 are budgeted at \$60,101,750 compared to \$60,676,692 in FY 2016/17. The decline in revenue is due in part to fewer grant funds related to capital spending, a slight reduction in golf revenues and a \$470,220 reduction in property taxes as a result of debt refinancing.
- The position inventory decreased by 3.51 to 267.52 full time equivalent (FTE) staff. There are 2.79 FTE additions and 6.3 reductions proposed in this budget. A majority of the reductions were the result of eliminating unused vacant temporary seasonal positions that were still part of the position inventory. The budget includes a 2.90% salary merit increase pool.

GENERAL BUDGET COMMENTS AND LONG-TERM CONCERNS:

- For the second year in a row property values increased in the County. The 2016 Equalized Assessed Value (EAV) grew by 6.25%. Property values rose the previous year by 3.49% after having fallen 25.7% between 2008 and 2014. During the decline, the District was at its maximum tax rate for its two largest funds. So as property values fell so did the tax levy. Moving forward we remain guarded about the continued increases in property values and low rates of inflation which will impact allowable levy increases under property tax limitation laws. The District will continue its conservative budgeting practices and will use its available fiscal resources wisely in order to do more with less.
- During the past fiscal year, the District continued both short- and long-range planning for projected changes in the County's Equalized Assessed Valuation (EAV). Staff worked closely with the District's Finance Committee to ensure that the FY2017/18 budget is balanced and maintains fund balances above established goals that will provide the District with protection if other revenue sources decline or the economic recovery stalls. In addition, projections for the following eight to ten fiscal years also show balanced budgets and continuation of a firm financial footing. The proposed operating budget for Fiscal Year 2017/18 is \$1.9 million or approximately 5.6% less than it was in FY 2008/09, despite substantial increases in District lands, trails and facilities during that time.
- Although the economy has generally improved over the past year, it has been an uneven recovery. The unemployment rate has dropped and consumer confidence has increased. However, interest rates continue to remain low and earnings on investments remain poor. Threats to the Districts revenue sources still remain despite the encouraging economic news of late. The largest threat is from the State of Illinois as it looks to balance its budget. One of the revenue sources of concern is the Personal Property Replacement Tax (PPRT). This budget takes into consideration a 10% cut to the PPRT. We have budgeted \$874,350 for the FY2017/18 budget, which is \$82,168 less than what we received in FY2015/16. Staff will continue to monitor the State budget deliberations but does not expect a final resolution for some time. The District has assessed other economic issues early on and has continually implemented strategies to reduce expenses and increase other revenue sources in the budget, the Forest Preserve is in good shape to weather economic volatility over the next eight to ten years as long as constant evaluation and monitoring of key economic indicators are reviewed and taken into account.
- The reductions in the county wide EAV over the past several years will continue to be a concern in future budget years as it affects revenues. The District is near its tax rate limit. If the recovery in property values stalls, or reverses direction, tax revenues for the district will do the same. In order to control expenses during this period and retain our fund balance in accordance with the Board adopted goals, the District's best course of action is to control costs, carefully consider any new programs or staff (replacements included) before committing resources, identify options for shifting staff and other resources to meet the highest priority needs, analyze new revenue sources, reduce or eliminate maintenance intensive design features in new Master Plans, land bank new acquisitions for the foreseeable future, be conservative in our financial projections, and use our staff's experience to maximize efficiencies while minimizing impacts to our core mission. The District will look for continuous improvement and analyze programs against our mission and strategic directions.
- Years ago the Board of Commissioners established budget development policies regarding fund balance goals and replacement funds that now provide a cushion against some of the uncertainty related to future tax revenues. Fund balances meet established goals, and as a result of the cost reduction measures implemented, and based upon projections, will continue to meet established goals in coming years.

- The District made considerable progress during the year in reducing inefficient and non-essential building assets and will continue this effort through FY 2017/18 to provide additional savings in maintenance, operations, capital improvements, utility costs, and security costs.
- During FY 2016/17 the District's Discovery Museum began its relocation to the General Offices building in Libertyville. As part of the moving and re-opening of the museum, a new name has been given to the museum. It will now be called the Bess Bower Dunn Museum of Lake County. The planned move has taken approximately two years to complete and resulted in the museum being temporarily closed. During this time period, revenues from admissions, merchandise sales and education programs will be interrupted. The museum is expected to open in late 2017. This year's budget reflects the additional revenue that will be generated once the museum is re-opened.
- Land acquisition activities will continue, although at a lower level than in recent years. The Planning Committee continues to be strategic in its selection of properties to acquire, concentrating on connections and linkages that will benefit greenway and trail improvements in the long term. The last referendum bonds allocated to land acquisition were issued in December 2015. Approximately \$3.5 million remains from the \$148 million allocated to Land Acquisition projects from the successful 2008 Referendum.
- The Golf Industry continues to struggle both regionally and nationwide. As a result, the District has taken many steps to keep the golf courses profitable during a time of economic stress. These steps have included expense reductions, staff reallocations and reductions, department reorganization and increased marketing efforts. The FY 2017/18 budget projects the golf courses generating operating income of \$120,610, before capital outlay of \$204,500 for equipment.
- The Illinois Municipal Retirement Fund (IMRF) experienced a positive investment return of 7.71% in 2016. Preliminary rates from IMRF for 2018 are down, dropping 4.2% for IMRF and 4.8% for SLEP. The District will continue to fund its required contribution at 100%. In the long term, the two-tiered benefit plan adopted in 2011 will provide further reductions in costs for the District. (Details are included under the Retirement Fund tab). Since 1978, on average, IMRF members (employees) funded 14% of their benefits, investment income funded 60%, and employers funded 26%.

STAFF CAPACITY

The FY2017/18 budget includes decreases in staffing from the current fiscal year. The total FTE for the district was reduced by 3.51 FTE to 267.52 FTEs. Most of the FTE's eliminated were unused temporary seasonal positions that were still part of the position inventory. The budget does include an additional 2.79 FTE's to address staff capacity issues. This will position the District to move forward with its strategic goals.

FUND BALANCE FOR OPERATING FUNDS

Unrestricted fund balances are maintained to avoid cash flow interruptions, provide for unanticipated expenditures or emergencies of a non-recurring nature, meet unexpected increases in service delivery costs, and maintain the District's current AAA Standard & Poor's and Aaa Moody's ratings.

The budget policy governing the fund balances combines two types of reserves, which are the cash flow reserve and the emergency reserve. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced late in the fiscal year; April and

May, due mainly to property tax payments being received in June and September. The emergency reserve protects the District from unusual fluctuations in revenues or expenditure needs. Budgeted fund balances are greater than target balances in all cases.

PROPERTY TAX

The District's property tax levy is approximately 2% of the total property tax levy for taxpayers in Lake County. The overall property tax rate will be \$0.192906 for the 2016 tax levy and is projected to decrease by \$0.000363 for the 2017 tax levy. Out of this tax rate, \$0.094732 is for the six operating funds of the District. The debt service tax levy rate of \$0.098174 represents the majority of the District's overall rate.

THE OPPORTUNITIES

Our budget highlights the challenges and opportunities that face the Lake County Forest Preserves and the people of Lake County as we move forward together in the coming fiscal year. The current ongoing strategic planning initiatives, organizational restructuring, infrastructure assessment, and capital improvement discussions will help us meet the future changes facing the District. The proposed budget addresses several needs to meet strategic goals, open the newly named Bess Bower Dunn Museum of Lake County, staffing and other needs. We will continue to preserve the lands and restore the habitats, provide the trails and facilities and ensure public safety through responsible financial management and reporting.

EXPRESSING OUR APPRECIATION

This budget is the result of input from Commissioners, Standing Committees, and the District's entire management team and employees. It is through everyone's conscientious efforts that we are able to identify and address the District's current and future needs. We recognize the professionalism and expertise of all departments and administrative staff who participated in the budget process and especially the staff of the Finance Department and Executive staff for preparation of this budget.



Alex Ty Kovach
Executive Director



Stephen Neaman
Director of Finance



Your Lake County Forest Preserves achieved much in 2016. These achievements have been categorized by the primary Strategic Direction that it advances: Leadership; Organizational Sustainability; Conservation; Communication Education and Outreach; or Public Access and Connections.

LEADERSHIP

The District's Riverwoods Conservation Pilot Project is working in partnership with Conserve Lake County, the Village of Riverwoods, and the Riverwoods Preservation Council to engage 100 private landowners in the Conservation@Home program. The project is funded by the Preservation Foundation and its goal is to have residents take action to remove buckthorn from their properties and replace with native species. One-hundred and four (104) residences participated in the program in 2016. These actions will help bolster the stewardship of private lands in the Riverwoods community while improving the habitat around the Edward L. Ryerson Conservation Area and expand upon the woodland habitat restoration work within the preserve.

The Middlefork Savanna Eradicate Buckthorn Project is on track. In 2016, the District conducted several planning meetings with multiple partners: including City of Lake Forest, Lake Forest Open Lands Association, the U.S. Forest Service and the Morton Arboretum. Several funding strategies were explored to leverage actual and pledged donations. The District received a National Fish and Wildlife Foundation Chi-Cal Grant. Buckthorn removal will continue on 61.4 acres in the northwest portion of the preserve. Additionally, a survey for landowners was developed to assess the public's views on buckthorn and potential removal.

The deaccession of cultural items and transfer to two Native American tribes completed a long process that followed procedures dictated by the Federal Native American Graves Protection and Repatriation Act, to return items long-held in our collections to Native people. The items were part of the original private collection that was purchased by County of Lake and later transferred to the Lake County Forest Preserves.

ORGANIZATIONAL SUSTAINABILITY

In 2016, the Lake County Forest Preserves benefited from donations at every level: individuals, companies, foundations, and government agencies. The Preservation Foundation and the Development Division raised more than \$75,000 during the Annual Fund, and nearly \$1.8 million in additional funds to support District projects. Projects include: a \$1 million grant towards the purchase of the 371-acre Cuneo property as an extension of Ray Lake Forest Preserve; natural resource restoration at Greenbelt Forest Preserve; management of invasive buckthorn in Middlefork Savanna Forest Preserve and neighboring lands as part of the buckthorn eradication pilot project; presentation of *First Folio!: The Book That Gave Us Shakespeare From The Folger Shakespeare Library* exhibition at the Lake County Discovery Museum; and education programs such as Science Explorers in Nature and the Green Youth Farm in Lake County. The fourth annual Fred Fest was held at Fox River Forest Preserve. Net proceeds from this family music festival were directed to support restoration of Grassy Lake Forest Preserve.

The second annual Fall Classic at ThunderHawk Golf Club raised more than \$21,000 to support education programs at the District.

The District received a \$1,250 Grant from PDRMA to convert compact gas engine spray units to dual gas and electric. The Natural Resource Crews utilize these spray pump units, mounted to ATV's, during prescribed burning and herbicide applications. This grant was submitted as a way to reduce exposure to ear damaging noise and improve communication during prescribed burn and herbicide spray operations. This was the first time the District was selected to receive a PDRMA Grant.

The Lake County Discovery Museum closed its doors at Lakewood Forest Preserve on August 31, 2016. In tribute to patron support at Lakewood, admission was free during August. During the facility closure the collections and Lake County archives are being prepared for the move to Libertyville. In addition, new exhibitions are being designed, produced and installed in the new location. The District's relocated museum will open in late 2017 at the General Offices.

The transfer of the Curt Teich Postcard Archives from the Lake County Discovery Museum's collections to the Newberry Library, Chicago, IL was approved by the Board of Commissioners in October, 2016. The selection of the Newberry Library for the home of the Teich Archives was the result of an extension evaluation by staff. The Archives were moved to Chicago in late 2016. In addition to the physical archives, the Post Card data base files were also transferred. The donation is considered one of the top charitable gifts of 2016 by Crain's Chicago Business.

Work continues on the creation of the Collections Care and Storage Facility in the lower level of the General Offices. Installation of the object collections and Lake County History Archive into the Collections Care and Storage Facility is expected by summer 2017. Museum staff will also relocate to the General Offices.

The technological infrastructure of the District was improved through the installation of a new Storage Area Network (SAN). Connectivity and collaboration were enhanced with a new Document Management System, Emergency Notification System, and upgrades to the Fiber network, Microsoft Exchange and the Public Safety VisionAire Software.

The District received two awards from the Government Finance Officers Association:

- Distinguished Budget Presentation Award for the Annual Budget Fiscal Year 2016/17
- Excellence in Financial Reporting for the Comprehensive Annual Financial Report 2015.

CONSERVATION

In 2016, we were able to protect some of Lake County's most important natural areas and restored many acres of habitat for Lake County's native plants and animals.

Habitat Restored

Habitat restoration projects improved vital habitats for a wide variety of native wildlife and plants, including many endangered and threatened species. Our work helps meet the conservation and leadership goals of the Forest Preserve's 100 year vision.

Habitat Restoration Dashboard

Active management and restoration of natural areas within the forest preserves in 2016 included:

- Controlled burns occurring on 3,191 acres
- Seeded 438 acres of native seed in ten preserves
- Planted 2,975 trees and shrubs on four preserves
- Stocked 1,726 fish at five preserves
- Volunteers provided over 12,673 service hours during 1,526 natural resources restoration workdays and ecological monitoring projects
- 43,000 native plants installed at five preserves
- Collected 572 pounds of seed from 237 native plant species by the native seed nursery staff and volunteers for use in restoration projects and propagation. The estimated value of the harvest is over \$301,500
- Cleared 929 acres of invasive woody plants in 14 preserves
- Completed 3,203 acres of herbaceous invasive plant control of 18 invasive species in 35 preserves
- Conducted drain tile studies at 14 preserves assessing 4,350 acres.

The Southern Des Plaines River Woodland Habitat Restoration Program continues on 141 acres of oak hickory woodlands, mesic forest and northern flatwoods at Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve and Edward L. Ryerson Conservation Area. The first year of monitoring post-clearing was completed in MacArthur Woods Forest Preserve in partnership with the Morton Arboretum. Extensive follow-up monitoring will allow for adaptive management of these communities to achieve expansion of rare species populations, improvement of wildlife habitat, and restoration of conditions that allow for natural regeneration of oaks and other native woody trees and shrubs.

The District continues to coordinate with 17 landowners in a \$375,000 *Sustain Our Great Lakes Grant* for Chiwaukee Prairie Illinois Beach Lake Plain; to expand coordinated invasive plant management work throughout the entire Lake Michigan watershed in Lake County and southeast Kenosha County, Wisconsin. In 2016, Lake Plain partners continued invasive plant management of 309 invasive plant populations, totaling 348 acres across the 4,500 acre Lake Plain. District work takes place at Spring Bluff Forest Preserve.

At Fort Sheridan Forest Preserve, the US Army Corps of Engineers (USACE) Great Lakes Fish and Ecosystem Restoration project's goal is to stabilize ravine, lake bluff, and lakeshore to restore ecosystems and fish habitats along the Lake Michigan shoreline. The project began in November 2015 with habitat restoration and removal of marine debris along the lakeshore. In 2016, key eroded banks and channel sections in Janes Ravine were stabilized with step pools and flagstone wall installations. To improve the aesthetics and habitat value of the shoreline, the large rocks used in the structure were covered with sand and planted with dune grass. Throughout the project area, invasive species were controlled and prescribed burns occurred. Four acres of prairie was installed near the neighborhood entrance along Sheridan Road. This is a unique opportunity to work with partners Lake Forest Open Lands Association and Openlands to restore nearly 2 miles of critical lakefront habitat for trees, plants, fish and birds. Phase II will focus on the in-water groin and fish crib structures.

A US Forest Service grant funded the planting of 2,588 native trees and shrubs on the Fort Sheridan plateau and control of herbaceous invasive plants continues throughout the preserve. One-hundred and eight (108) monitoring points in 21 preserves were surveyed during the eighth year of our comprehensive countywide assessment of wildlife. Over 97 species of birds, 12 species of amphibians, 13 species of reptiles, 6 species of crayfish, 21 species of fish and 22 species of mammals were documented. Sixteen streams, ponds and lakes were monitored for fish in 12 preserves; this resulted in 35 fish species being identified.

Seven-hundred and fifteen (715) herbaceous plots along 33 permanent monitoring transects were sampled within 13 preserves to track vegetation changes over time.

Staff and volunteer monitors visited 20 preserves to determine the health of over 102 state threatened and endangered plant species. Two hundred rare plant locations were monitored and entered into our ecological database and with the Chicago Botanic Garden's Plants of Concern Program.

In 2016, the Blanding's Turtle Recovery Program's monitoring efforts resulted in the capture of 160 individual Blanding's turtles including 59 juveniles, 45 sub-adults and 56 adults. Of the 104 juvenile and sub-adult captures, at least 69 (66.3%) were confirmed previously head-started turtles. A total of 99 head-started turtles were released at Spring Bluff Forest Preserve and Chiwaukee Prairie. Since monitoring began in 2004, a total of 450 individual Blanding's turtles have been documented at Spring Bluff Forest Preserve and adjacent protected lands.

As part of the Grassland Mammal Recovery Project, funded by a private grant, meadow jumping mice were surveyed via live trapping at past release sites, Rollins Savanna Forest Preserve and Lakewood Forest Preserve. The trapping effort in 2016 aimed to examine post release population success. Lakewood experienced a marked increase in jumping mice, from two isolated captures in the release site prior to translocation, to 184 captures in 2016. Rollins Savanna Forest Preserve experienced a similar increase in 2014 following release of captive-bred mice, with over 200 captures and a population estimate of 90 unique mice in the release area.

In 2016, survey work continued at forest preserves where smooth green snakes were released in 2011 and 2012 – Lyons Woods Forest Preserve, Old School Forest Preserve and Middlefork Savanna Forest Preserve. Twenty-five snakes, including captive-reared head starts and adults, are currently being cared for at the Lincoln Park Zoo.

The Forest Amphibian Recovery Project in 2016 observed wood frogs breeding in the county for the third consecutive year (not seen since the late 1980s) following habitat restoration and reintroduction efforts in 2008-2010. Expansion of wood frogs to two additional ponds was documented. Monitoring of this population will continue. Research looking at amphibian disease was conducted at MacArthur Woods Forest Preserve, Old School Forest Preserve, Grainger Woods Conservation Preserve, Edward L. Ryerson Conservation Area, and Captain Daniel Wright Woods Forest Preserve.

In 2016, the District's Deer Management Program conducted deer removals at four preserves (Grant Woods Forest Preserve, Lyons Woods Forest Preserve, Middlefork Savanna Forest Preserve, and Old School Forest Preserve) and three preserve complexes (Lakewood Complex, Edward L. Ryerson Complex, and Wright Complex), removing a total of 287 deer. Removals were conducted as part of a 20+ year program to mitigate the damaging effects overabundant white-tailed deer populations have on suburban ecosystems. Over 14,000 pounds of venison

were donated to nine charities in Lake County with the assistance of the Christian Outreach of Lutherans (COOL) in Waukegan.

Restoration Ecologist, Ken Klick, was one of five scientists chosen to review a new edition of the *Plants of the Chicago Region for the Flora of The Chicago Region, A Floristic and Ecological Synthesis*. This extensive publication is considered the principle guide to the floristic and ecological condition of the Chicago Region. It is a great honor for Klick to be chosen as a reviewer for this volume. Several new species locations in the District have been included.

The District has started to implement a District-Wide GIS with the hiring of a full-time GIS Analyst to coordinate the District's efforts. In 2016, all GIS data was consolidated into one location, available to all departments. The District has made more GIS data publically available through ArcGIS Online. Multiple departments worked together to develop new applications for the public including an interactive trail map for the Des Plaines River Challenge, trail and underpass closures and burn notification applications.

Using ArcGIS Online, District staff created six "collector" apps through which field staff can add, edit, or remove data from District GIS files. The Sign Collector app allows District staff to evaluate, catalog, geolocate and link photographs of signs for better inventory control and repair orders. The Gate Collector pinpoints all gates at District entry locations, identifying their type (swing gates, drop gates, etc.) with photos and evaluations of their condition. Additional collector apps are anticipated.

The District has worked with The Conservation Fund to develop a GIS based Green Infrastructure Model and Strategy (GIMS) to guide regional, local and site green infrastructure planning by agencies, organizations, corporations and citizens of Lake County. This Strategy will greatly aid the District's and other agencies' planning and implementation efforts by providing a consistent modeling framework throughout the county as well as a common vision for conservation across the entire county. An Executive Summary, User Guide and ESRI Story Map are being developed for public release.

Grant Woods Forest Preserve woodland habitat restoration is ongoing with the seeding of 62 acres and general clearing of an additional 35 acres.

Volunteer work at Grassy Lake Forest Preserve has resulted in the clearing of 10 plus acres of buckthorn in the sedge meadow, wet prairie habitat and in the oak woodland surrounding the high quality wetland. This volunteer work has vastly improved the view of the preserve from trails and roadside and has received positive feedback from preserve visitors.

Wadsworth Savanna Forest Preserve had an additional 45 acres of historic savanna and prairie cleared of buckthorn and other invasive woody species, followed by seeding.

Invasive herbaceous species were controlled in over 150 acres of recently cleared buckthorn thickets at Cuba Marsh Forest Preserve. Enrichment seeding occurred after the plant control. Volunteers continue to expand invasive plant control adjacent to the high quality Ela Prairie remnant and additional locations east of Ela Road.

Restoration at Lakewood Forest Preserves' Broberg Marsh and the surrounding uplands continued with herbaceous invasive plant control and native seeding of upland grasslands, enhancing the wetland breeding and upland foraging habitat for birds. In the southeast quadrant

of Lakewood, buckthorn and other invasive woody species were removed from 38 acres of oak woodlands adjacent to Schreiber Lake and the Winter Sports Area.

Restoration at Van Patten Woods Forest Preserve began with the clearing of approximately 17 acres of degraded oak woodland/savanna near Shelter D.

The Small Invasive Tree & Shrub Program's goal is removal of the new growth of invasive woody species, principally buckthorn, in selected areas in woodland restoration sites. This year's program treated 179 acres in six preserves.

Phase I of North Mill Creek Restoration project to remove Rasmussen Lake at Ethel's Woods Forest Preserve has been completed. The water level has been lowered and two-thirds of the lake drained; a shallow 14-acre pond remains. The exposed lake bottom sediments are stabilizing and vegetation is establishing. A contract for design, engineering and permitting for Phase II construction was executed.

In 2016, District crews began implementation of the hydrologic restoration plan at Middlefork Savanna Forest Preserve by removing approximately 5,400 linear feet of drain tile, which restored more than 22 acres of wetlands. Additionally, 1,980 feet of stream bank was stabilized with vegetated mats and about 24,000 wetland plugs were installed.

The Forest Preserve is an active participant in the Lake County Stormwater Management Commissions' watershed planning effort for the Des Plaines River watershed. The Forest Preserve is also a member of the Des Plaines River Watershed Workgroup (DRWW) which is conducting an ecological and physical assessment of the Des Plaines River and tributaries to improve water quality. With additional assistance from the District, DRWW conducted water quality monitoring, sediment sampling and habitat assessments at 70 sites throughout Lake County.

Partially funded by the Illinois Coastal Management Program, the Greenbelt Forest Preserve restoration project will increase the restored habitat at Greenbelt from 85 to 110 contiguous acres and create important high quality shrubland habitat within the Lake Michigan Watershed. In the winter of 2016, 25 acres of invasive woody thickets were cleared. In addition, the District is working closely with Audubon Great Lakes and The Alliance for the Great Lakes to establish a community-based volunteer stewardship group at the site.

COMMUNICATION, EDUCATION AND OUTREACH

The Youth Conservation Corps (YCC) program provided the opportunity for 48 Lake County youth to learn about the environment and develop work and life skills while participating in thirty-two natural resource management, construction and maintenance projects. Projects included planting over 15,000 native plants at six sites, installing 25,000 native wetland plugs at Middlefork Savanna Forest Preserve, planting approximately 1,000 trees and shrubs near recent trail construction projects at Lakewood, constructing a boardwalk at Ryerson Woods, spreading wood chips on various trails district-wide, and removing buckthorn and other invasive vegetation at numerous locations.

The Lake County Discovery Museum was selected as the host site for the state of Illinois for *First Folio! The Book That Gave Us Shakespeare from the Folger Shakespeare Library*, a national traveling exhibition of Shakespeare First Folios, among the world's most treasured

books. More than 6,000 people attended Shakespeare related programs and visited the Museum during the month-long exhibition. The exhibition and the Museum received much media attention. The District worked with many community partners during the month of February to widen the opportunity for Lake County residents to learn about Shakespeare and his impact on modern culture. This exhibition was fully funded through a generous private donation.

The 25th Anniversary of the District's Civil Wars Days event was held in July 2016. More than 4,000 people attended the event. Our event is one of the largest Civil War reenactments in the Midwest. The 30th Anniversary of Halloween Hikes was also celebrated in 2016. This program is a fall tradition for many families in the region.

Environmental education staff, working with partner organizations, hosted 2016 HawkFest. The event was created as a result of the Economics of Birding study the District commissioned several years ago, showing a birding event in Lake County could be an economic driver. Workshop presentations and family events focused eyes at the sky over Fort Sheridan Forest Preserve; this preserve is where a group of volunteers collect hawk migration data for District use.

Environmental education staff developed and piloted two new school programs (Habitat Heroes and Owls). Both programs have been highly successful, with the Owls program being requested in elementary school classrooms thirteen times in the first six months.

In the first full school year after adoption of the objectives, education staff increased the number of schools utilizing the District for educational experiences by 17%, exceeding the annual goal of 5% growth.

An innovative series of Drop-In programs were hosted at the Ryerson Woods Welcome Center. Visitor engagement activities featured topics ranging from Blanding's turtles and spring migration to living with wildlife and native plants. The programs included a touch table, live animals, activities and crafts inside the building and a self-guided activity for visitors to continue their experience on their own in the preserve. There were 44 different drop-in opportunities with a total of 2,700 visitors introduced to the topics.

An active Volunteer Stewardship Program is making a difference in many Forest Preserves. Three preserves in particular, Grassy Lake Forest Preserve, Cuba Marsh Forest Preserve and Old School Forest Preserve, host at least one volunteer workday a week resulting in dozens of acres restored. Developing programs allowing volunteers to complete the full range of tasks necessary for restoring sites has led to a great sense of accomplishment and ownership. Brush pile burning, power tool use, herbicide application and seed collecting and distribution have helped sustain and expand the program. There were 42 volunteers who were trained and licensed to properly apply herbicides. Sixty-eight trained volunteers supervised brush pile burning at 10 preserves. In addition, an expanded effort by staff to involve trained preserve stewards in assisting with controlled burns added much needed crewmembers to 16 burns and 90 volunteer hours.

The District Ranger Police received multiple letters of appreciation from local law enforcement agencies for assistance rendered this year. These letters included appreciation for homicide case assistance, support on major accidents, searches, crimes, and community events like Shop-with-a-Cop and Bark in the Park.

The District Ranger Police created an Excel-based electronic log to track daily activities and reduce the volume of calls to dispatch. The fees charged by the County of Lake for dispatching services are based on the number of calls generated by a department annually.

The District Ranger Police staff attended over 1,050 hours of law enforcement focused education and training opportunities that included crime scene technician, juvenile officer, law, investigations, field training, conflict management, de-escalation, and leadership/management. The attendance at these and other educational opportunities enhance the officers abilities to respond to emergencies and calls for service with professionalism and empathy for the persons involved.

The District Ranger Police expanded trail courtesy checkpoints and safety notifications where officers interact with trail users and provide trail courtesy and etiquette cards, and crime safety tips. The programs have received good reviews from trail users.

The District Ranger Police utilized the ranger electric vehicle at special events, on trail patrol, to remove obstructions from the trails, and for search calls. The vehicle has logged over 800 hours of use this year. In addition, the District Ranger Police expanded the dedicated trail patrol to enhance visibility and safety on the 202 miles of trail that the District operates. Officers logged over 700 hours dedicated to trail patrol and safety.

The Des Plaines River Stewardship group held 75 training and work days, involving 30 active regular volunteers and 53 “one-timers.” The combined efforts of 1,382 donated hours resulted in the collection and removal of an estimated 6,170 lbs. of trash from the river and its flood plains this year, including one of the biggest single-day trash hauls ever, estimated at 1,400 lbs. of trash

Public Affairs staff continued to promote the public website through traditional print and digital communication outlets. They maintain more than 1,143 pages of website content related to all facets of the District’s mission. In 2016, nearly 400,000 people visited the website. Online sales for program reservations, picnic shelters rentals, permits and gift cards are all processed through the website. From the time of its launch on November 17, 2014, to February 14, 2017, the website has generated a total of 30,790 sales orders valued at \$1,649,999.68. In 2016 alone, the website processed the sale of 14,265 store items which resulted in \$726,266 of online sales revenue. The Preservation Foundation also receives donations through the website. In 2016, the Foundation received \$9,000 in donations from 61 donors.

During 2016, Public Affairs developed a program celebrating the completion of the final section of the Des Plaines River Trail by challenging the public to travel the entire 31.4-mile trail. Nearly 320 people accepted the Challenge. Many others took the Challenge by making a donation to the Preservation Foundation to support trail maintenance and to help us keep it safe and clean.

In a recent readership study, readers told us *Horizons* was a top quality publication for content and design. Judges of the 2016 APEX competition in graphic design, editorial content and overall communications agreed. They presented Horizons an “Award of Excellence” in the printed newsletter category honoring the publication for its exceptional quality.

APEX also presented a Grand Award in the category of Campaigns, Programs and Plans for the Oak Ecosystems Recovery Plan, a 40-page booklet designed and produced by Public Affairs staff, and disseminated to researchers and key partners.

Public Affairs staff took advantage of a new live video feature offered by Facebook, and streamed live video from the 2016 County Fair and other events/programs.

The 2016 ad value equivalency of media coverage the District received from 1,067 online mentions (an average of 2.93 media mentions per day) totaled \$15.7 million.

Public Affairs and Development staff teamed up to conduct an Adopt-a-Turtle campaign aimed at increasing awareness and funding for this regionally threatened species. The response to the public relations and fundraising campaign was overwhelming. Nearly \$19,000 was raised to support the District's Blanding's Turtle Recovery Program, allowing us to hire two seasonal field technicians to extend the program into 2017. Public Affairs staff incorporated this story into various communications and will continue the effort throughout 2017.

PUBLIC ACCESS & CONNECTIONS

The District continued its efforts to maintain and care for existing facilities that serve an estimated three million visitors a year, including: more than 202 miles of trails, 33 picnic shelters, nine playgrounds, nine canoe launches, four dog exercise areas, four golf courses, three youth camp areas, the Greenbelt Cultural Center, Independence Grove, and the Ryerson Woods Welcome Center, along with numerous other smaller amenities.

With six transactions, the Lake County Forest Preserves added 482 acres at five different locations: Middlefork Savanna Forest Preserve; Lakewood Forest Preserve; Lyons Woods Forest Preserve; Cahokia Flatwoods Forest Preserve; and Ray Lake Forest Preserve. The new lands provide valuable additions to existing preserves and new sites for wildlife habitat, improved trail connections, and flood protection. The District's total acreage now exceeds 30,850 acres.

Lands Preserved

Lyons Woods Forest Preserve. This 6.8-acre trail easement allows for the construction of a trail segment extending from Lyons Woods Forest Preserve, to the Robert McClory Trail and west to Green Bay Road. This is the first phase of a larger effort to connect Lyons Woods and Waukegan Savanna Forest Preserves and eventually the Des Plaines River Trail at Sedge Meadow Forest Preserve.

Cahokia Flatwoods Forest Preserve. In cooperation with the County of Lake, the District corrected an error dating to the 1980s in which a 10.9-acre parcel owned by the District failed to receive tax-exempt status and subsequently was transferred to County ownership. The ownership issue was resolved and the District regained title of the property, which includes a segment of the Des Plaines River Trail and as well as a portion of the river.

Ray Lake Forest Preserve Forest Preserve. Four acquisitions totaling nearly 445 acres northeast of Gilmer Road have protected a variety of landscapes and habitats in the Lakewood-Ray Lake complex:

- A 338-acre acquisition between Erhart Road and Chardon Road increased the Preserve by more than one-third, and added critical wetlands, woodlands and fields suitable for restoration to prairie and wetland bird habitat and possible trails.

- A 15-acre addition on the southern end of the Preserve added protection to a small area of ADID wetlands and provided additional buffer for the Fort Hill Trail tunnel at Gilmer Road.
- A total of 62 acres, spanning both sides of Erhart Road, reduced a large inholding in the Preserve and brought an additional section of Squaw Creek under District ownership. This will allow for more effective maintenance and restoration of the stream.
- An additional 29 acres north of Erhart Road, added another quarter mile of Squaw Creek to District ownership. This addition is critical for the restoration of large wetlands on the adjacent new acquisition parcels.

With these four acquisitions, Ray Lake now totals nearly 1,040 acres, making it the District's sixth largest preserve.

The District has created a map for controlled burning notifications that is updated daily to display sites in which burns are underway. Every spring and fall, staff burns hundreds of acres throughout Lake County. Controlled burns are a cost-effective tool for managing natural communities.

The Underpass Status map has been expanded to include icons denoting closed trails and boundaries of preserve sections which are closed to the public for restoration or construction projects. In addition, the system now automatically catalogs the status of each underpass daily, which will allow staff to evaluate potential improvements.

As part of a joint project with Lake County Division of Transportation (LCDOT), tree planting and habitat restoration adjacent the intersection of Illinois Route 176 and Fairfield Road began. one-hundred and eighty (180) native trees and one-hundred and ninety-five (195) native shrubs were planted as enhancements for the intersection improvement project.

Engineering and permitting were completed for the new Dog Exercise Area at Waukegan Savanna Forest Preserve. Construction is anticipated to begin in spring 2017.

Engineering and permitting were completed for the bridge and trail connection at Middlefork Savanna Forest Preserve. The project is part of an overall effort to connect the Middlefork Savanna Forest Preserve and Greenway to the Des Plaines River Trail and represents a partnership with the City of Lake Forest, Village of Mettawa, Lake Forest Openlands and Lake Forest Academy.

An accessibility evaluation of the existing dog exercise area facilities was completed. Improvements will be phased in at various locations as funding becomes available.

Engineering and permitting were completed for the Everett Road Trail. This will provide a needed connection linking the Village of Lincolnshire and LCDOT bike paths to the Captain Daniel Wright Woods Forest Preserves and the Des Plaines River Trail.

Planning and engineering were completed for a segment of the first section of a new regional trail connecting Lyons Woods and Waukegan Savanna Forest Preserves.

Engineering and permitting were completed for the Millennium Trail – Van Patten Woods Forest Preserve connection which is a ½-mile shared-use path along Russell Road connecting Pine Dunes and Van Patten Woods Forest Preserves.

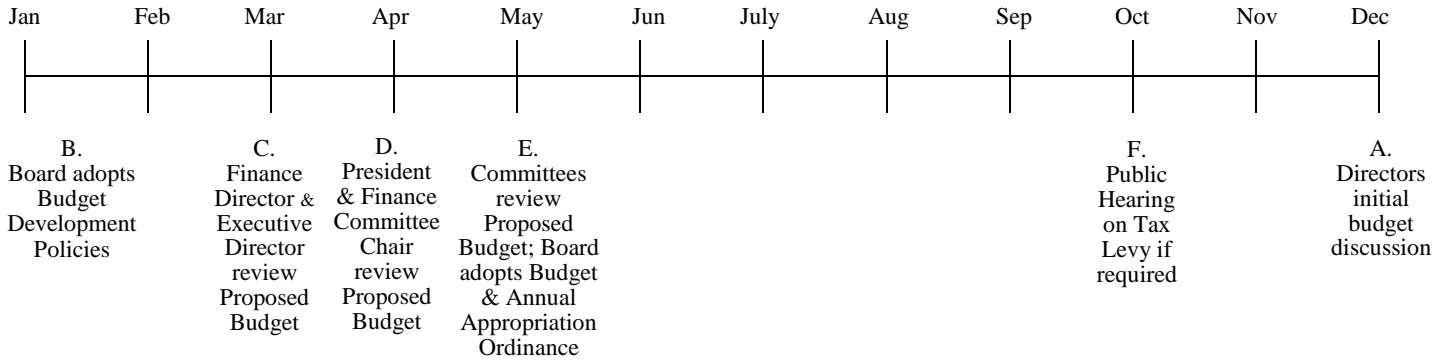
Planted 244 native trees and 272 native shrubs associated with public access improvement projects at eight forest preserves.

Trail improvements at Fox River Forest Preserve were completed. The .75 mile trail section will provide a connection from the intersection of River and Roberts Roads westward to existing preserve trails and facilities.

Engineering and permitting were completed for the first phase of master plan improvements at Fort Sheridan Forest Preserve. Improvements include a new entrance drive and parking lot, improvements to the existing asphalt and grass trails, two evaporator toilets and two scenic overlooks.

Staff from multiple departments cooperated to create an interactive map showing the “Stops” and “Gyms” found on District property for users of the popular Pokémon Go app. In addition, staff worked with the service provider to remove sites that were dangerous, inaccessible, or in important natural resource areas that could be damaged by excessive foot traffic.

BUDGET PROCESS



- A. In December, Directors meet to discuss the budget process and combine efforts to effectively meet the District’s mission with limited resources.
- B. In January, the Board adopts Budget Development Policies, which serve as a guide in preparing the budget for Board review. Finance distributes budget preparation manuals and budget worksheets. Each department Director is then responsible for preparing their departmental budget.
- C. In March, the Director of Finance, Chief Operations Officer, Director of Administration, and Executive Director review revenue and expenditure projections, and meet with department Directors to discuss initial requests. They review major operating changes, discuss objectives, and review requests for capital expenditures.
- D. In April, the Executive Director and Director of Finance review the budget request with the President and Finance & Administrative Committee Chair.
- E. In May, the Planning Committee, Operations Committee and Finance Committee jointly review the Proposed Budget. The Finance Committee submits to the President and Board a proposed Capital and Operating Budget for the fiscal year commencing July 1. The budget includes proposed expenditures and the means of financing them. The Board adopts the budget at its regular May meeting.

The budget is legally enacted through the passage of the Annual Appropriation Ordinance, pursuant to statute and District Rules of Order and Operational Procedures, prior to the last day of the first quarter of the fiscal year. This ordinance includes additional available funds for contingencies that may arise during the fiscal year. Annual Appropriations are adopted for the General Fund, Insurance Fund, Land Development Levy Fund, Grant Fund, Retirement Fund, Development Projects Fund, Land Acquisition Fund, Debt Service Fund and Enterprise Funds. Annual Appropriated Budgets are not legally required for the Debt Service Fund because effective budgetary control is achieved through General Obligation Bond Indenture provisions. After adoption of the Annual Appropriation Ordinance, further appropriations may be made only by a two-thirds vote of the Board. The Board may make appropriations in excess of those authorized by the Annual Appropriation Ordinance, in order to meet an emergency. Transfer between line items within expenditure categories (salaries and benefits, commodities, contractals and capital outlay) are not required. Department Directors are expected to monitor their budget and adjust their operations as required to stay within their adopted budget.

- F. A public hearing is required under the Truth in Taxation Act if the total tax levy increase exceeds 5%.

BUDGET ACCOUNTING BASIS

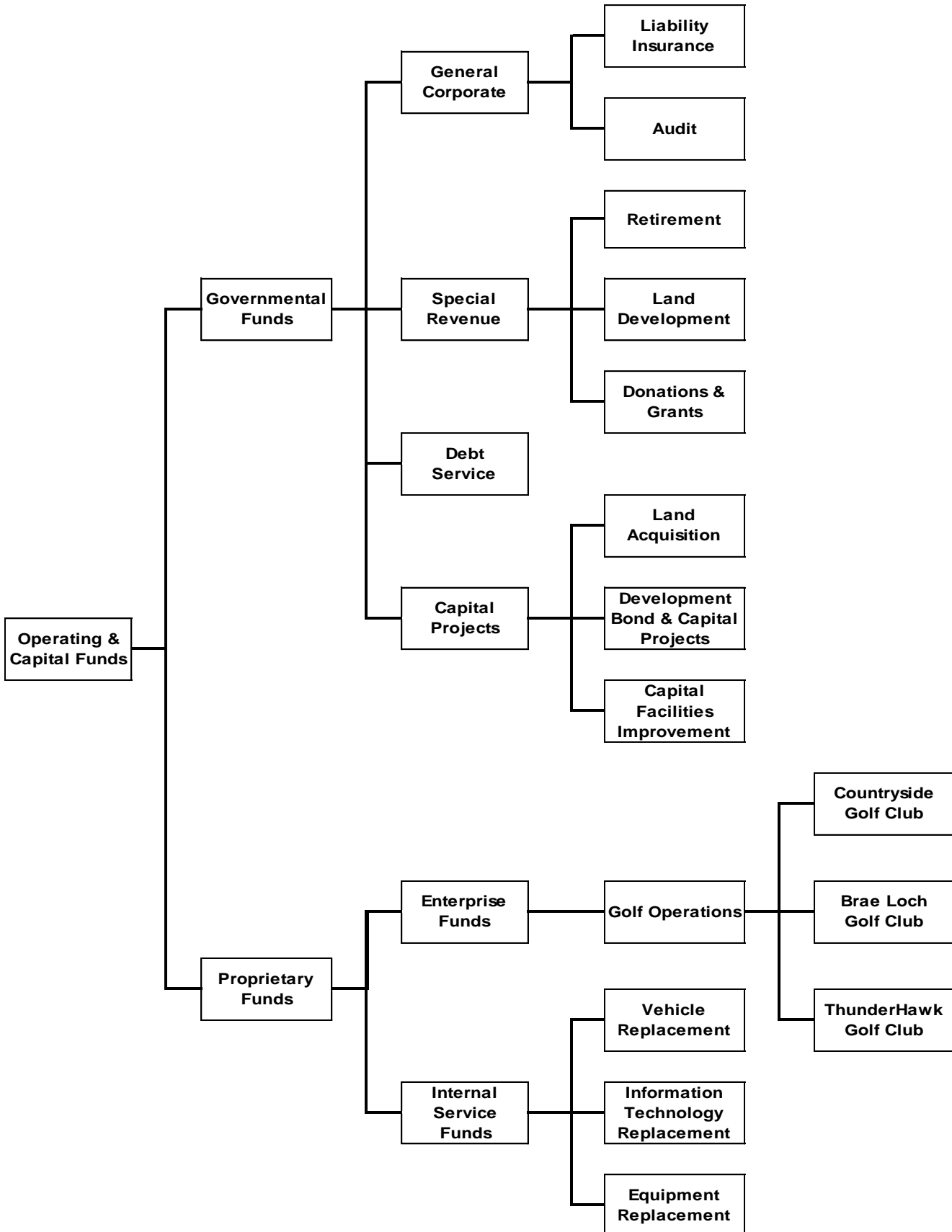
The budget for General Corporate Fund, Insurance Fund, Land Development Levy Fund, Development Projects Fund, Land Acquisition Fund, Grant Fund, Retirement Fund and Debt Service Funds are prepared using the modified accrual basis. Revenues are recognized when they become measurable and available to fund expenditures. Therefore, certain revenues received by the District up to 60 (sixty) days after the end of the June 30 fiscal year deadline are added to current year revenue as if they had been received prior to June 30. Expenditures are recognized when the related fund liability is incurred. The Enterprise Fund uses the full accrual basis where revenues are recognized when earned, and expenses are recognized when incurred. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed. For budgetary comparison purposes, encumbrances are treated as expenditures.

2017-18 ECONOMIC ENVIRONMENT

Lake County is facing the same economic challenges as are all parts of the country, the economic condition and outlook for Lake County continues to be comparatively strong. The 2016 Equalized Assessed Valuation (EAV) increased for the second year in a row by 6.25% from the previous year. The total decline over the previous six years prior to 2015 was 25.7%. As the third largest county in the state, Lake County has a market valuation of \$74.7 billion.

The county has a varied manufacturing and industrial base that adds to the relative stability of the county. Business activity within the county is diverse, including the home of the only Navy basic training base in the United States, an amusement park, and numerous varied manufacturing firms, real estate developers, retail stores and service providers. The county's sustainability in the current economy is primarily due to its location, with Lake Michigan to the east, Wisconsin to the north and the City of Chicago to the south. The county's communities include picturesque rural communities, highly developed urban centers, wealthy suburbs and tourist communities.

Fund Structure



GOVERNMENT FUND ACCOUNTING

Nature and Purpose of Fund Accounting

By law, local governments are required to segregate their financial resources to ensure that monies are spent only for approved purposes. The District is not considered to be a single entity for accounting and financial reporting purposes, but rather a collection of separate accounting entities known as “funds”. A fund is a fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities in accordance with certain restrictions. The District has a total of 45 individual funds that account for separate activities. All of these funds can be categorized into one of six *fund types*. These six fund types can be grouped into two broad classifications: governmental funds and proprietary funds.

GOVERNMENTAL FUNDS

Governmental Funds are typically used to account for tax supported (governmental) activities. The District uses the following governmental funds:

- **GENERAL CORPORATE FUND:** The General Corporate Fund is the chief operating fund of the District. It is used to account for and report all financial resources not accounted for and reported in another fund. This is a budgeted fund. Any fund balance is considered a resource available for current operations. **Source of funds:** property tax levy, investment earnings, licenses, permits, program fees and rentals.
 - **Insurance Fund:** The Insurance Fund is established to account for general liability, errors and omissions, property and worker’s compensation insurance coverage. This is a budgeted fund. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events. **Source of funds:** property tax levy and investment earnings.
 - **Audit Fund:** The Audit Fund is established to account for annual audit fees and expenses related to meeting requirements of government accounting standards. **Source of funds:** property tax levy and investment earnings.
- **SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District’s special revenue funds are described as follows:
 - **Retirement Fund:** The Retirement Fund is used to account for employer contributions to the Federal Insurance Compensation Act, Illinois Municipal Retirement Fund and the Sheriff’s Law Enforcement Retirement Plan. **Source of funds:** property tax levy and investment earnings.
 - **Land Development Levy Fund:** The Land Development Levy Fund is used to account for the costs incurred for developing and maintaining land owned by the District. Appropriations made for the purpose of constructing, restoring, reconditioning, and reconstructing major improvement projects to land owned by the District does not lapse for a period of 5 years. The District by practice establishes an annual budget. Unused balances of fund projects are closed to fund balance at year-end and re-appropriated in the subsequent fiscal year. **Source of funds:** property tax levy, investments earnings and grant funds.
 - **Donation and Grant Funds:** The Donation and Grant Funds are used to account for assets held by the District in a trustee capacity, and are accounted for essentially the same as governmental funds. **Source of funds:** grants, donations and investment earnings. The District’s individual Donation and Grant Funds fall into the following funds:
 - The **Youth Conservation Fund** is used to account for revenue donated by private organizations to fund the cost of providing wages to YCC participants and conservation projects as approved by the Board.

- The **Education Grant Fund** is established to account for various educational programs that are funded by grants and donations for specified education purposes.
 - The **Museum Grant Fund** is established for historical preservation and education that is funded by grants and donations for specific Museum programs and projects.
 - The **Natural Resources Grant Fund** is established to provide accounting for natural resource planning and restoration activities funded by grants and donations.
 - **Miscellaneous Funds** are established to accumulate funds for projects specific to the source of revenue: the *Wetlands Mitigation Fund* is used to accumulate revenues received from wetlands mitigation licenses; *Fort Sheridan Cemetery Fund* is used to account for the escrow fund established to provide funding for the maintenance of the Fort Sheridan Cemetery; and the *Farmland Management Fund* is used to restore and manage lands that are farmed or have been removed from or impacted by farming. Other funds established include the *Easements and Special Projects Fund* and the *Land Preparation Fund*.
- **DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to long-term general obligation bonds issued for land acquisition and development projects. This is a budgeted fund. Accumulated interest earnings can be used for capital expenditures. ***Source of funds:*** property tax levy and investment earnings.
 - **CAPITAL PROJECTS FUND:** The Capital Project Fund is established to account for proceeds from the sale of bonds and other resources to be used for Board authorized land acquisition, construction or renovation of facilities (other than those financed by proprietary funds or special revenue funds). Any appropriation made for the purpose of constructing, restoring, reconditioning, reconstructing or acquiring improvements in the development of land of the district need not be expended during the fiscal year in which such appropriation is made. An appropriation last for a period of 5 years and is not considered as available for appropriation in the following year and shall remain appropriated for 5 years to be expended within that time for the purpose for which it was originally appropriated. ***Source of funds:*** bond proceeds, investment earnings and grant funds. The District has the following Capital Projects Funds:
 - The **Land Acquisition Fund** is used to account for Board authorized purchase of land and costs related to negotiation and acquisition of land.
 - The **Development Bond Projects** is used to account for Board authorized improvements, renovations and construction of major capital projects.
 - The **Capital Facilities Improvement Fund** is used to account for future improvements to buildings and facilities.

PROPRIETARY FUNDS

Proprietary Funds are used to account for business-type activities. The two fund types classified as proprietary funds are:

- **ENTERPRISE FUND:** An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges. ***Source of funds:*** user fees and investment earnings. The District maintains one enterprise fund:
 - The **Golf Fund** is a budgeted fund established to account for the District’s golf operation. The District currently operates four golf courses at three locations: Countryside (prairie and traditional), Brae Loch and ThunderHawk.

- **INTERNAL SERVICE FUND:** An Internal Service Fund is used to account for financing goods and services provided by one department to another department on a cost-reimbursement basis. *Source of funds:* user fees and investment earnings. The District has the following internal service funds:
 - **The Vehicle Replacement Fund** is established to account for the vehicle rental charges to departments. This fund is established to accumulate resources for the future funding of replacement vehicles. Organization units are billed for rental charges at the rate established for each type of vehicle.
 - **The IT Replacement Fund** is established to account for the computer rental charges to departments. This fund is established to accumulate resources for the future funding of computer equipment and software.
 - **The Equipment Replacement Fund** is established to account for the equipment rental charges to the Operations Department. This fund is established to accumulate resources for the future funding of heavy equipment.

FISCAL YEAR 2017-18 BUDGET POLICIES

Fiscal Year 2017-18 Budget Policies:

1. FINANCIAL POLICIES

Objectives

- 1.1** *Preserve the strategic financial integrity, well-being and current AAA bond rating (Standard & Poor's and Moody's) of the District by maintaining an unrestricted general corporate fund balance as outlined in the Reserve Fund Balance policy.*
 - 1.1.1 Address the loss in revenue as a result of the decline and slow recovery of the equalized assessed valuation of Lake County property and its impact on the District's ability to maintain a balanced operating budget through continued emphasis on increasing efficiency, reducing costs, gauging expansion against ability to maintain standards, and increasing non-tax revenues.
- 1.2** *Continue to maintain a high standard of accounting practices.*
 - 1.2.1 Maintain records on a basis consistent with accepted standards for government accounting.
 - 1.2.2 Implement new Governmental Accounting Standards Board pronouncements as they become effective.
 - 1.2.3 Continue the practice of using interest earnings from Land Acquisition bond proceeds for costs related to land acquisitions and interest earnings from Development bond proceeds for costs related to improvement projects.
 - 1.2.4 Designate fees received from easements and land sales for land acquisition and access purposes.
 - 1.2.5 Designate funds received for restoration or capital improvements to be used for that purpose.
- 1.3** *The budget will continue to provide for adequate funding of all retirement systems.*
- 1.4** *Ensure adequate funding necessary to maintain preserves in a clean and safe manner.*
 - 1.4.1 Land bank newly acquired preserves to minimize additional maintenance and public safety costs until additional property tax revenues or alternate funding sources are available.
 - 1.4.2 Explore and execute efficiencies to reduce costs of maintenance and operations for existing preserves and facilities.
 - 1.4.3 Invest capital funds on improving, replacing or removing aging and inefficient infrastructure.
 - 1.4.4 Reduce total building square footage and maximize use of remaining buildings.
 - 1.4.5 Ensure operational dollars are in place before moving forward with new development and restoration projects.
- 1.5** *Continue to look for and evaluate outsourcing opportunities for the most advantageous cost benefit for the District.*
- 1.6** *Evaluate staffing vacancies to make sure limited resources are allocated in a manner consistent with the District strategic plan.*

FISCAL YEAR 2017-18 BUDGET POLICIES

1.7 *Evaluate long-term financial planning.*

- 1.7.1 Monitor and plan for changes and trends in the equalized assessed valuation (EAV) as a basis for the operating budget projections and 10-year rolling financial plan.
- 1.7.2 Monitor and evaluate debt planning based on the EAV.
- 1.7.3 Evaluate funding sources to address priority capital improvement projects in the 10-year capital improvement plan.
- 1.7.4 Explore non-tax levy funding alternatives and review program and service fees to insure their compliance with the Board Adopted Fee Guidelines.

1.8 *In conjunction with the Preservation Foundation of the Lake County Forest Preserves, maintain accounting procedures and controls to properly record and accept grants from the Preservation Foundation and other funding sources including state, federal, and foundation grants.*

2. GENERAL POLICIES

2.1 *Budget Submittal Procedures:*

- 2.1.1 Program expansions or new programs that require additional funds will not be considered in the FY 2017-18 budget unless funded through a reallocation of existing funds or by securing new grants or other non-tax revenues, and continue such programs only as long as those reallocated or additional funds are available.
- 2.1.2 Department Directors will review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the District and possible alternatives to refilling the vacant position. Additional positions will be evaluated as needed in the future.
- 2.1.3 Requests for additional personnel must be offset by new or increased revenue sources, cost reductions elsewhere in the budget.
- 2.1.4 Education, professional development, training and career growth is encouraged as a recognized benefit to the District and its employees. Specific training activities, workshops, schools and conferences shall be submitted as part of the budget review process. For Fiscal Year 2017-18, training requests should focus on those opportunities available online or offered locally to avoid transportation and lodging costs.
- 2.1.5 Requests for professional certifications, required licenses, and related training shall be submitted under a separate account entitled "Certifications and Education" as part of the budget review process. Online and locally available certification opportunities should be utilized before those requiring transportation or lodging costs.
- 2.1.6 Funds must be included in the appropriate line item for Equipment Replacement Charges, I.T. Replacement Charges, and Vehicle Replacement Charges. The annual charge for equipment is based on the current replacement cost and expected life cycle for the equipment.
- 2.1.7 Requests for capital equipment must be accompanied by justification. Capital equipment requests should be ranked in order of priority to indicate which requests are most important to Department operations. Requests for capital outlay should be limited to those items necessary for new facility operations, safety, maintaining current or implementing new service demands, productivity improvements, and cost-effectiveness, or those with revenue producing benefits.

FISCAL YEAR 2017-18 BUDGET POLICIES

- 2.1.8 Budget submissions should be consistent with the District Strategic Plan goals and objectives.
- 2.1.9 Submission schedule: The Budget Calendar for the budget process will be distributed by the Finance Department.
- 2.2 Expenditures will not exceed anticipated revenue. Adequate cash flow requirements will be maintained. Unrestricted fund balances for the General Corporate Fund, the Liability Insurance Fund, and the Land Development Fund may be used to balance the budget within each respective fund if necessary, after providing for cash flow requirements, and a fund balance as outlined in Section III Fund Balance Reserve.
- 2.3 Unrestricted fund balance in the General Corporate Fund, in excess of the fund balance policy, may be transferred to the IMRF Fund as needed for cash flow requirements, may pay annual debt service on the 2008C General Obligation Debt Certificates, fund Capital Improvement Plan projects (CIP with an emphasis on improving or replacing aging or inefficient infrastructure to reduce long-term operating costs and address deferred maintenance issues.
- 2.4 Unrestricted fund balances are maintained to avoid cash flow interruptions; generate interest income; reduce the need for short-term borrowing; assist in maintaining the District's current AAA Standard & Poor's and Moody's ratings for investment-grade bonds; provide for unanticipated expenditures or emergencies of a nonrecurring nature; and meet unexpected increases in service delivery costs.
- 2.5 In developing budget requests, each department should seek to improve productivity, organizational effectiveness and efficiency through cost avoidance methods, cost benefit analysis thorough evaluation and identification of activities that can be reduced, eliminated or consolidated and contracting for services where feasible and more cost-effective. In Fiscal Year 2017-18, additional consulting funds shall be included for use by the President and Executive Director to investigate and analyze organizational, operational or financial issues identified by Committees, the Board or for the implementation of the strategic plan.
- 2.6 Committee- or Commissioner-directed initiatives or requests resulting in (i) a significant impact on staff workload (defined as 10 hours of staff time for Committee requests or 2 hours for Commissioner requests), (ii) legal advice that will take more than a nominal period of attorney time (as determined by the Executive Director, except for legal advice arising from normal work of the Planning Committee), (iii) changes to the Capital Improvement Plan of the Forest Preserve, or (iv) an unplanned budgetary impact, shall require approval by the Finance Committee.
- 2.7 Transfers of appropriation among expense categories (Salaries, Commodities, Contractuals, and Capital) and funds must be approved by the Board. The Director of Finance is authorized to process an expenditure in a line item that exceeds the approved line item budget, provided that the amount is within the spending authority provided by the District Purchasing Policy Ordinance and will not cause the aggregate for that category of expense to exceed the appropriated amount.
- 2.8 The Capital Facilities Improvement Fund for future improvements to buildings and facilities will be funded through transfers from available balances in other funds. These funds shall be used to stabilize, replace, expand buildings, structures, and facilities, as well as to comply with the Americans with Disabilities Act (ADA) and other life safety regulations.
- 2.9 The allocation of all housing, cell towers, easements and agricultural license revenues to the General Fund or any Special Revenue Fund, will be reviewed annually during the budget review process.

FISCAL YEAR 2017-18 BUDGET POLICIES

- 2.10 Indirect costs of programs will be reflected on the program cost sheet and program fee recoveries will be evaluated against the Fee Guidelines.

3. REVENUE POLICIES

- 3.1 The Illinois Property Tax Extension Limitation Act (Tax Cap) limits the amount of property tax that can be levied. The District cannot exceed the previous year's tax extension by more than 5% or the Consumer Price Index for the prior year, whichever is less. Public Act 94-0976, effective June 30, 2006, provides that the only ceiling on a particular tax rate is the ceiling set by statute. Therefore, the aggregate tax rate for funds subject to the Limitation Law (General Corporate, Development Levy, IMRF, FICA, Insurance), will not be allowed to exceed the District's limiting rate computed in accordance with the provisions of the Limitation Law.
- 3.2 The District's primary dependence is on property tax revenues. The District recognizes that the Tax Cap limits the amount of property tax that can be levied. Accordingly, a comprehensive financial strategy is required for the District to continue sound administration, operations, maintenance, to stabilize or replace deteriorated buildings and structures, and to acquire, restore, and improve land. New sources of revenue need to be continually evaluated and recommended by Department Directors for Board consideration and action.
- 3.3 Each department will review, evaluate, and submit non-tax revenue projections and programs. All such revenue shall be allocated across the various items appropriated by the Board as provided by law. No department has claim to any specific source of revenue, unless otherwise provided by law or Board. Confirmed grant funding will be included in the projected revenue to be used for planned expenditures for the budget.
- 3.4 The Enterprise Fund fee schedule shall reflect a minimum level of 100% financial self-support. Golf Course Operations are expected to generate funds to cover operating costs, future renovation, restoration and improvement of the golf courses. Update the 10-year capital improvement plan for the golf course facilities.
- 3.5 The District will seek new revenue sources to meet operating costs.

4. PERSONNEL SERVICE COSTS POLICIES

Personnel Service Costs shall be in accordance with Lake County Forest Preserve District Personnel Ordinances.

4.1 *Base Salary*

- 4.1.1 Salary increases have historically been given once a year on July 1. Individual increases are determined through the Performance Appraisal process. The budget shall provide funding for this purpose.
- 4.1.2 The annual increase for collective bargaining members shall be as provided by contracts for both the Construction and General Laborers Local Union 152 and the Illinois Fraternal Order of Police Labor Council.

4.2 *Performance Salary*

- 4.2.1 The Forest Preserve District maintains salary schedule ranges allowing its employees to progress through the salary range commensurate with their job performance, and is

FISCAL YEAR 2017-18 BUDGET POLICIES

committed to the advancement of employees using merit principles. The Performance Appraisal serves as the basis to document and discuss performance, goals and compensation. Therefore, all regular full-time and regular part-time employees shall be eligible for performance salary adjustments and proficiency incentives.

4.2.2 There shall be an account for each department to be used for eligible employees, including department directors, based on the principles defined in the procedures for 2017 Performance Appraisal.

4.3 The Position Inventory for all District personnel is current as of the date of the passage of this Resolution. Existing positions will be evaluated based on workload and the ability to fund the position. Staffing shall be maintained at the current level and new or modified positions may be considered if there is an offsetting revenue or cost reduction source. Requests for replacement, new or modified positions must be supported by a detailed justification.

5. RESERVE FUND BALANCE POLICIES

5.1 The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the District General Corporate Fund, Liability Insurance Fund, Development Fund, and Enterprise Fund. The budget policy governing the fund balances has two types of reserves: (a) the emergency reserve and (b) the cash flow reserve. The emergency reserve is to protect the District from unusual fluctuations in revenues or expenditure needs. The cash flow reserve allows the District to make payments without short-term borrowing during the negative cash flow period experienced late in the fiscal year up to May, due mainly to property tax payments being received in June and September.

5.1.1 The General Fund is the primary operating fund for the District. The General Fund unrestricted fund balance shall be available for the above-referenced purposes and in the amounts described below:

- a. To provide for emergencies, 15% of the ensuing year's operating fund budget, exclusive of capital expenditures.
- b. To meet cash flow needs, 35% of the ensuing year's operating fund budget, exclusive of capital expenditures.

5.1.2 The Liability Insurance Fund unrestricted fund balance shall be available in the amounts described below:

- a. To provide for emergencies, \$1 to \$1.5 million.

5.1.3 The Development Fund unrestricted fund balance shall be available in the amounts described below:

- a. To meet cash flow needs, 35% of the ensuing year's operating fund budget exclusive of capital expenditures.

5.1.4 The Enterprise Fund unrestricted fund balance shall be available in the amounts described below:

- a. To provide for emergencies, 5% of the ensuing year's operating fund budget exclusive of capital expenditures.
- b. To meet cash flow needs, 30% of the ensuing year's operating fund budget exclusive of capital expenditures.

FISCAL YEAR 2017-18 BUDGET POLICIES

- 5.2 The Director of Finance, as part of the annual budget process, shall prepare an analysis of this policy. The analysis is to include the prior year actual status and project the status for the current year.
- 5.3 Deficiencies from the required amounts of this policy shall be addressed through the budget process. Deficiency is defined as having less than the minimum reserve policy requirements at fiscal year-end. Deficiency may also be defined as having a projection at budget time that would indicate the reserve requirements will not be met at the current year-end.
- 5.4 Excess reserves under this policy are actual undesignated fund balance dollars available on the year-end financial statements.
- 5.5 The Director of Finance shall, as part of the annual audit and financial statement preparation process, monitor and ensure that the fund balance reserves are maintained as required by this policy.

6. CAPITAL IMPROVEMENT POLICIES

6.1 *As stated in the 2016-2018 Rules of Order and Operational Procedures:*

“The Planning Committee shall be responsible for preparing areas of the District’s land and facilities for use by the general public and, to that end, shall prepare and review plans and uses, and be responsible for the implementation of plans and uses, for District land and facilities in the areas of construction, reconstruction, reconditioning, restoration and conservation. The Committee shall send any plan or use that would (i) have a significant impact on District land or other District plans or uses, or (ii) involve a new use of such land, to all standing committees so that they have an opportunity, within a 120-day time period to review the potential impacts of such plan or use. If the Committee votes to recommend the approval of such plan or use after such an opportunity to review has been provided, the plan or use shall be implemented only after it has been prioritized and funded as part of the District’s annual budget policies review, budget ordinance, and appropriation ordinance process.”

6.2 *Utilize criteria approved by the Board of Commissioners for prioritizing opening and development of new and existing forest preserves and facilities as included in the 10-year CIP and on the 10-year rolling financial plan. Criteria as follows:*

- Obligations to make improvements as part of a past grant
- Existing agreements in place (IGAs)
- Grants awarded to particular projects
- Part of planned transportation improvements
- Funding source through Preservation Foundation
- Part of the county regional trail system or connecting two regional trail systems
- ADA, code compliance, or safety issue
- Project is started and needs to be finished
- Opportunity for operational cost savings
- Long term maintenance and operation concerns addressed
- GIV indicates strategic importance
- Aligns with the Strategic Plan

6.3 *Maintain a prioritized 10-year Capital Improvement Plan (CIP) and a 10-year rolling financial plan.*

FINANCIAL MANAGEMENT POLICIES

Financial Management Policy – Debt Policy

The District will confine long-term borrowing to capital improvements or projects that have a life of more than 10 years and cannot be financed from current revenues. The District will keep the total maturity length of General Obligation Bonds at or below 25 years. Net General Obligation debt will not exceed the statutory limit of 2.3 percent of the assessed value of the taxable real and personal property in Lake County.

The District will maintain frequent and regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus.

Financial Management Policy – Budgetary and Financial Control Policy

General budgetary and financial control is to be centralized in the Finance and Administration Departments, whose function shall include the following: budget compilation and monitoring, central purchasing, capital improvement financing, risk management, cash and investment management, monitoring financial data for warning signals or trends, preparation of monthly and quarterly financial reports, fixed asset inventory, payroll, and accounts receivable.

The investment of District funds shall be consistent with the District's investment policy. The Fund Balance Policy guides the District to maintain an undesignated and unreserved General Fund Balance of 50 percent of the General Corporate Fund operating expenditures. The District will maintain a 35 percent fund balance in the Land Development Levy and Enterprise Funds. The District shall maintain a \$1 million to \$1.5 million fund balance in the Liability Insurance Fund. The District will review, update, and determine the adequacy of those fund balances using specified guidelines and criteria established in the Fund Balance Policy.

Department Directors will be responsible for administration of their respective Department Budgets and are to submit requests for any required budget adjustments, such as supplemental appropriations, to the Director of Finance before a program incurs cost overruns for the annual budget. Department Director responsibility for the management of budgeted funds includes: reviewing expenditures before authorization, reviewing monthly financial reports to assess progress, and staying within expenditure budget authorization. All expenditures incurred must be necessary and reasonable. Department Directors are responsible for contacting the Director of Finance should there be any question regarding financial management.

The District will establish and maintain the highest standard of accounting practices, in conformity with Generally Accepted Accounting Principles (GAAP) and with recommended best practices as promulgated by the Government Finance Officers Association (GFOA). An independent certified public accountant will make an annual audit of all funds and account groups and issue a report. Regular monthly reports to the Finance Committee will present a summary of financial activity by major type of funds as compared to the budget.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

Fiscal Year 2017/18 Strategic Action Plan Areas of Focus:

Leadership

1. Land Management

- 1.1 The District will initiate and coordinate innovative projects that that improve the health of the landscape.
- 1.2 The District will demonstrate and promote best practices in resource management to encourage other public and private land owners to manage Lake County's working landscape in an environmentally sustainable manner.
- 1.3 When appropriate, develop strategic partnerships that consider and protect the District's long term interests and improve the health of the landscape.
- 1.4 The District will continually scan the horizon for needed changes and direction to improve the natural and developed landscape, to adapt to shifting economic, ecological and technological environment, and to promote its role as a local, regional and national model for best practices in improving and sustaining the health of the landscape.

2. Operational Efficiency

- 2.1. The District will model fiscal responsibility, social equity and governmental transparency
- 2.2 Right size District building space and parking lots.
- 2.3 The District will make data driven decisions.
- 2.4 Reduce District kilowatt-hours purchased to model sustainability through conservation, green practices and energy efficiency initiatives.
- 2.5 The District will improve on its safety culture.
- 2.6 Maintain professional training and required certification of staff with a focus on leadership, retention and succession planning.

3. Expand Non-Tax Resources

- 3.1 Provide opportunities that allow volunteers to contribute in a variety of meaningful and fulfilling ways by providing necessary support for related recruitment, training, management, communication and recognition.
- 3.2 Foster growth of the Preservation Foundation and other fundraising efforts in support of land acquisition, capital improvement and restoration projects. Continue to work toward the development of an endowment program, and other initiatives related to the District's mission,

4. Coordinate annual Board-approved legislative program to maintain effective working relationship with state and federal elected officials and agencies.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

Organizational Sustainability

1. *Pursue Funding Enhancement and Leveraging.*

- 1.1 Continue to assertively pursue federal and state grants and other cooperative agreements with local governments, open lands organizations and property owners for projects which are already identified as District needs.

2. *Prepare and implement master plans, restoration projects and capital improvement projects in an environmentally and fiscally responsible manner.*

- 2.1 Complete the Lakewood Master Plan to protect and enhance existing natural resources, minimize other environmental impacts, provide and improve appropriate public access facilities and improve, replace, remove or eliminate infrastructure within the preserve, while addressing maintenance issues and associated costs as part of the masterplan.
- 2.2 Utilize a consistent process to provide accurate cost estimates for major projects included in the 10-year Capital Improvement Plan and 10-year rolling financial plan.
- 2.3 Analyze and minimize long-term operating, maintenance and management costs of proposed projects, existing sites, facilities and infrastructure.
- 2.4 Seek outside funding opportunities or other cooperative ventures for planning, restoration and improvement projects that have been identified as District needs when benefits to the District exceed costs of coordinating such partnerships.
- 2.5 Make data driven decisions for the size of access improvements.
- 2.6 Begin to use the developed land classification and use policy as the foundational guide for determining future land acquisitions, restoration and improvements.

3. *Provide clean, safe and attractive facilities to support public education, cultural and outdoor recreation uses on District land.*

- 3.1 Maintain and improve existing preserves, trails and facilities.
- 3.2 Complete repair and renovation projects to ensure public safety, extend the useful life of existing facilities and infrastructure, and reduce ongoing operating and maintenance costs.
- 3.3 Provide funding for annual repaving program for roads and parking lots, while closely analyzing the need and level of use before deciding to replace, reduce or remove existing paved roadways and parking lots.
- 3.4 Maintain repair and replacement program for picnic shelters and comfort stations.

4. *Maintain educational, historical and cultural facilities.*

- 4.1 Complete the relocation of the Lake County Discovery Museum and its archives, collections and staff to the General Offices.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

5. *Provide necessary support facilities.*

5.1 Maintain high standards of cleanliness and safety at our increasing number of preserves and facilities for Lake County's population to use and enjoy, and properly restore and manage our natural areas and wildlife habitats, by providing efficient and effective work spaces and support facilities for District Commissioners and employees.

6. *Prepare, maintain and execute facility assessment program.*

6.1 Based on an analysis of District-wide needs, evaluate facilities for potential reuse or removal, considering historical significance, appropriate third-party licenses, and fiscal and operational impact. If considering conversion of existing facilities to meet new use needs, compare long-term costs and benefits of conversion to those of constructing new facilities designed specifically to meet those needs, and identify funding sources for renovation and ongoing operation and maintenance costs of any facilities to be retained.

6.2 Based on analysis, evaluate long-term operating and maintenance costs when adding or expanding facilities. Evaluate and consider adding new facilities or expanding existing facilities when needed to reduce overcrowding, allow fuller use, or support new programs or services, and when funding is identified to cover ongoing operation and maintenance costs.

6.3 Continue to assess barns and agricultural buildings to determine if they have any historical significance and a fiscally responsible public benefit to restoring or preserving them. Continue to identify unneeded and underutilized structures for salvage and removal.

7. *Identify sources of non-tax revenue and cost management strategies to offset costs of providing programs and services, and operating and maintaining facilities and equipment.*

8. *Complete inventory and assessment of historical collections and related systems including objects, archives, and sites in an effort to further refine the focus of the collection on the significant natural and cultural history of Lake County.*

9. *Deliver prompt, responsive, quality public safety services.*

9.1 Provide funding to fence and mark boundaries of preserves where appropriate to protect sensitive natural habitats and to prevent property encroachments. Continue to use technologies, as well as on the ground inspection, to quickly identify and address property encroachment issues.

10. *Continue to enhance non-tax revenues through marketing and promotion of District' golf courses and other revenue-generating facilities.*

11. *Design new or renovated facilities for future energy efficiency and environmental sustainability.*

11.1 Complete energy efficiency audits or assessments for District buildings to identify potential future energy efficiency projects, including cost recovery analysis.

11.2 Propose energy efficiency projects, including those identified and prioritized through the completed energy efficiency assessment for the General Offices, for inclusion in the 10-Year Capital Improvement Plan.

11.3 Continue to follow Green Fleet Policy.

11.4 Implement components of a plan to reduce the District risk exposure and incident rate.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

12. *Establish a process for developing strategic partnerships that consider and protect the long-term interests of the District. Explore partnerships with other units of government and private and non-profit landowners to complete and maintain a countywide network of trails in a financially sustainable manner.*

Conservation

1. *Protect Wildlife Habitat*

- 1.1 Focus restoration and preservation activities on sites that contain endangered and threatened species, have been identified as Illinois Natural Areas Inventory sites, or on sites that contain high quality natural resources that will provide enhanced habitat for a variety of animals and plants.

2. *Preserve Wetlands, Prairies and Forests*

- 2.1 Continue to protect lands that will preserve Lake County's natural heritage.

3. *Expand Existing Preserves*

- 3.1 Protect our public investment by acquiring land and easements around existing Forest Preserves to serve as buffers from adverse impacts.

4. *Save New Large Preserves*

- 4.1 Identify and develop preservation options to protect large tracts of land appropriate for permanent protection.
- 4.2 Develop partnerships to create four 10,000 acre complexes that provide large-scale habitats for woodland, grassland and wetland species.

5. *Protect Against Flooding*

- 5.1 Preserve land along streams, rivers, lakes and wetlands to give flood waters a place to go, to reduce flood damage and improve water quality.

6. *Protect Forest Preserve Holdings*

- 6.1 Continue to analyze all District real estate holdings regarding existing property use restrictions such as conservation easements, deed restrictions or nature preserve dedications, and where appropriate, place restrictions on District property that is determined to be in need of additional protection.

7. *Restore and manage District lands to improve and maintain ecological health of natural habitats, enhance biodiversity, and protect threatened and endangered species.*

- 7.1. Restore and manage large, un-fragmented blocks of natural habitat, and manage greenways to provide travel corridors for native species between natural habitat areas
- 7.2. Conserve and improve the biodiversity, wildlife habitat, water quality and other public benefits that Forest Preserves and other natural lands and waters in Lake County and the region provide.
- 7.3. Design and manage landscaping within public use areas to utilize native species and to provide buffer zones for natural habitat areas.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

- 7.4. Remove invasive species and reintroduce native species in natural habitats. Increase efforts to prevent and manage plant diseases and invasive pests.
- 7.5. Evaluate proposed and existing habitat restoration projects to assess level of on-going land management work and funding required to properly maintain restored areas.
- 7.6. Continue native wildlife research and management, for use in improving habitat restoration, domestic and wild nuisance animal management, and endangered threatened and rare animal population management.
- 7.7. Use farming as an interim land management tool to defer future operational costs until long-term uses for lands are approved by Board and funds are available for both initial restoration and long-term management of such lands.
- 7.8. Explore viable alternatives to row crop farming as an interim land management tool.

Communication, Education and Outreach

1. ***Operate educational, cultural, historical and outdoor recreation programs and services in an environmentally and fiscally responsible manner.***
 - 1.1 Conduct ongoing evaluation of all public programs to ensure that the fee recovery/subsidy level is within the guidelines adopted by the Finance Committee.
 - 1.2 Offer innovative accessible resource-based education programs, special events, exhibits and related services about Lake County's nature, history and culture.
2. ***Analyze public opinion research, participation trends, market demands and alternative providers, and use analysis to create, adjust and implement existing and new education, historical and outdoor recreation programs, facilities and services.***
 - 2.1 Assess the feasibility of expanding successful offerings and discontinuing less successful offerings.
 - 2.2 Evaluate current and potential education, historical and outdoor recreation activities to ensure that they relate to the mission and strategic plan of the District.
3. ***Improve public understanding and support for the District's natural resource management efforts.***
 - 3.1 Evaluate existing programs, exhibits and information services about habitat restoration and related issues to ensure the District's ability to maintain them to acceptable standards.
 - 3.2 Continue support for adult and youth conservation stewardship activities.
 - 3.3 Continue public information regarding domestic and wildlife nuisance animal management efforts.
4. ***Enhance public safety visibility through public programs, publications and other forms of outreach.***
 - 4.1 Continue to implement cost-effective initiatives to promote visitor and community engagement in protecting District resources and to encourage voluntary compliance with District rules and regulations.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

- 4.2 Maintain strong cooperative relationships with other law enforcement, first responder, and emergency management agencies and groups in Lake County.
- 4.3 Continue to vigorously patrol and inspect District boundaries in order to identify, remove and prevent property encroachments.
5. ***Establish and maintain positive public image for the District as a friendly, professional organization dedicated to preserving and restoring the county's natural and cultural resources, and to providing quality education and outdoor recreation opportunities.***
 - 5.1 Provide public information about District's land acquisition goals and capital improvement needs and accomplishments.
 - 5.2 Educate the public on the financial challenges faced by the District, the facilities and services subsidized entirely by tax dollars, and how fees and charges for other facilities, programs and services help to recover part or all of the cost of those services.
6. ***Promote expanded public awareness and use of the District's education and outdoor recreation facilities and programs.***
 - 6.1 Coordinate market research on public programs and special events, educational exhibits and public information preferences.
 - 6.2 Send targeted promotion to residents who have recently moved to or within Lake County.
 - 6.3 Maximize public information and cross-promotion opportunities at District facilities and events, and among current visitors and program participants.
 - 6.4 Utilize the District website and programming to grow the District email lists and continue to expand targeted email promotion, and use other new media technologies to improve marketing, advertising and promotional capabilities, and continue to reduce the number of printed materials used by the District where possible.
7. ***Increase the number of Lake County schools that participate in an educational experience by 5%, to foster future generations of stewards, users and supporters.***

Public Access and Connections

1. ***Provide opportunities for Lake County residents to participate in healthful, outdoor recreation activities in natural settings provided in our Forest Preserves.***
 - 1.1 Monitor existing uses and encourage and allow compatible public use in a manner that is safe for visitors and protects natural resources and facilities.
2. ***Provide Trails, Greenways, Scenic Vistas, Open Spaces, River and Lake Access***
 - 2.1 Complete the construction of sections of the identified District regional trail system that are funded in the CIP and plan for additional future sections for when funding is available. Evaluate opportunities to include underserved and economically challenged areas of the county into the District's regional trail system.
 - 2.2 Provide public access to inland lakes, rivers and streams.

FISCAL YEAR 2017-18 STRATEGIC ACTION PLAN

- 2.3 Preserve, where appropriate, remaining undeveloped lakefront and riparian land.
- 2.4 Continue to implement the planned network of regional trails and greenways.
- 2.5 Water Trails –Continue to manage the Des Plaines River Water Trail by, clearing of logs and debris, maintaining canoe/kayak launches and actively supporting the volunteer Riverkeepers program. .
- 2.6 Trail Signs – Implement a District-wide trail sign system to enhance preserve visitors confidence in using trails.
- 2.7 Begin work on a plan that identifies a strategy that opens up preserves in north-central Lake County.

3. Analyze opportunities to open new preserves, trails and facilities.

- 3.1 Analyze long-term operating and maintenance costs, cost savings, and identify corresponding additional non-tax revenues and/or expense reductions, when planning, adding, opening or expanding facilities.
- 3.2 Provide initial public access to undeveloped sites when adequate operations and maintenance funding is identified and as approved in the Ten-Year Capital Improvement Plan.
- 3.3 Provide convenient and equitable public access throughout Lake County to basic Forest Preserve facilities, such as multipurpose trails, picnic shelters, fishing access and children’s play equipment.

4. Create New Open Space

- 4.1 Where feasible, research and evaluate potential acquisitions in urbanized areas of the county that will create sanctuaries of fresh air, woodlands, and wildlife habitat.

Budget Summaries



SUMMARY
 FY 2017/18 Budget



LAKE COUNTY FOREST PRESERVES

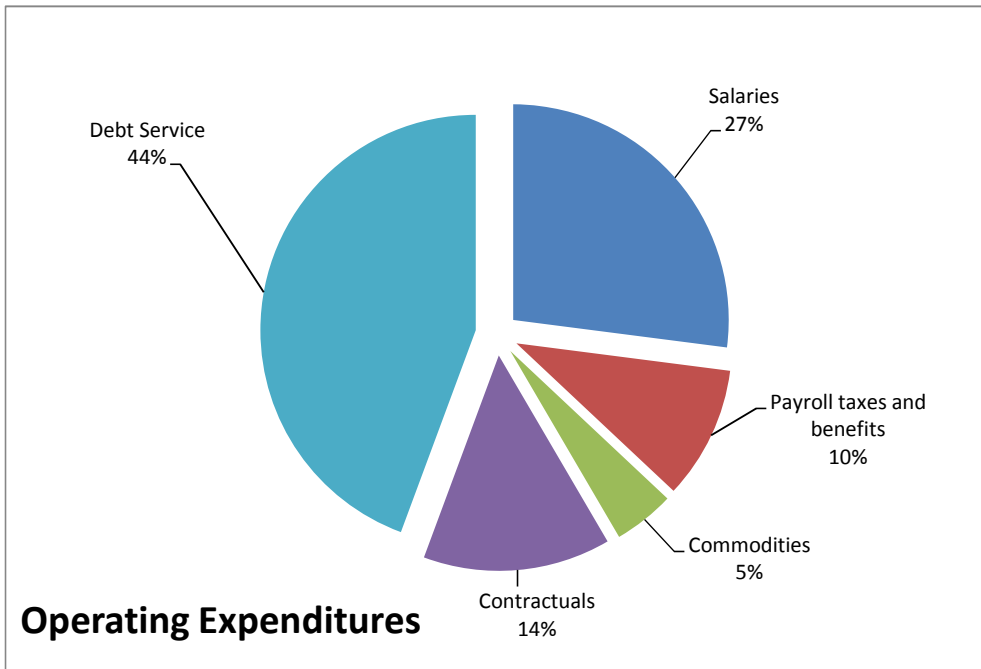
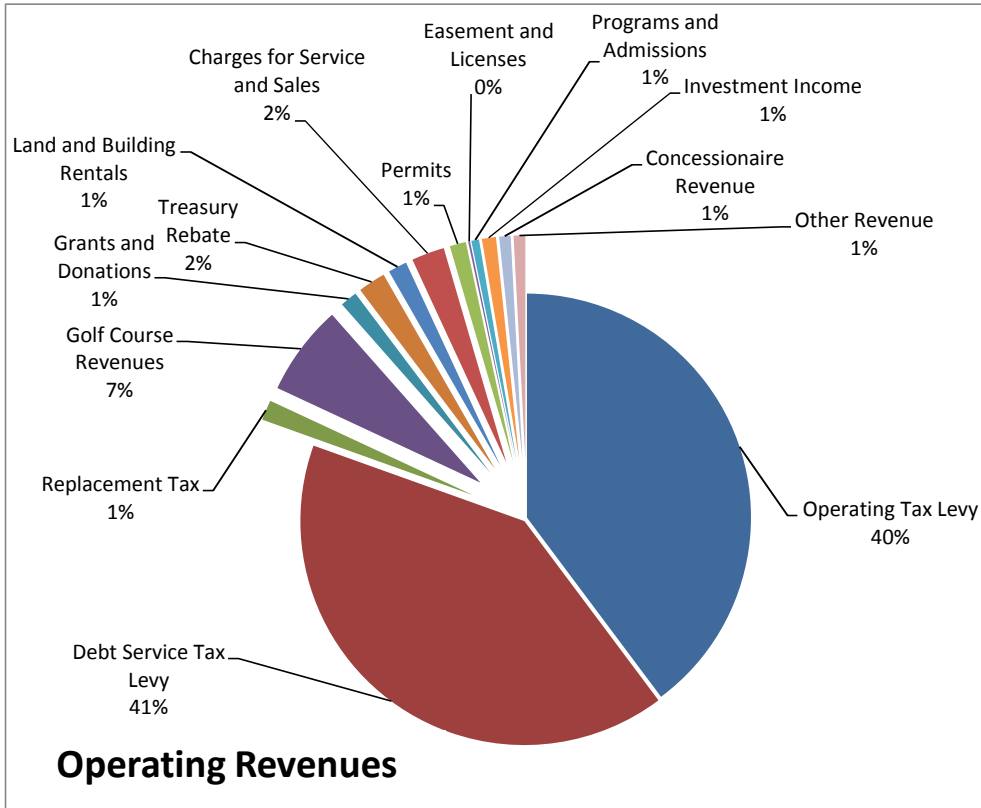
Tax Rate	2015 Levy: .208	<i>Estimated</i> 2016 Levy: .193	<i>Estimated</i> 2016 Levy: .193	<i>Estimated</i> 2017 Levy: .193
	FY 2015/16 Actual	FY 2016/17 Budget	FY 2016/17 Estimate	FY 2017/18 Request

Where Revenue Dollars Come From

Property Taxes	\$48,940,331	\$48,840,030	\$48,362,675	\$48,369,810
Replacement Tax	956,518	874,350	1,000,000	874,350
Golf Course Revenues	3,835,131	4,181,750	3,846,950	3,932,950
Grants and Donations	2,958,979	944,932	1,620,766	744,410
Treasury Rebate	1,199,881	1,199,880	1,193,450	1,199,880
Land and Building Rentals	847,029	735,740	799,406	824,230
Charges for Service and Sales	1,493,340	1,403,530	1,449,170	1,430,370
Permits	766,286	692,130	693,400	707,400
Easement and Licenses	25,075	59,020	65,180	81,820
Programs and Admissions	336,128	288,340	307,670	332,820
Investment Income	951,453	633,440	1,050,036	607,740
Concessionaire Revenue	467,620	510,000	475,000	485,000
Other Revenue	426,475	313,550	924,910	510,970
Operating Revenues	63,204,247	60,676,692	61,788,613	60,101,750
Bond Proceeds	25,942,696		72,697,281	
Planned use of Fund Balance:				
Bond Land & Projects		19,044,122	9,237,690	11,480,280
Other Capital Expenditures		8,678,575	4,643,457	1,659,660
Other Funds		522,263		350,280
Total Revenues	\$89,146,943	\$88,921,652	\$148,367,040	\$73,591,970

How Each Dollar Is Spent

Salaries	\$14,701,605	\$15,316,034	\$15,065,170	\$15,781,660
Payroll taxes and benefits	5,288,506	5,674,320	5,483,240	5,812,800
Commodities	2,372,618	2,803,900	2,528,021	2,672,710
Contractuals	6,744,764	7,914,572	8,248,911	8,210,810
Operating Expenditures	29,107,493	31,708,826	31,325,342	32,477,980
Debt Service	27,732,114	26,791,970	26,033,540	25,875,820
Bond Refunding Payments	0	0	72,335,470	0
Total Operating Expenditures	56,839,607	58,500,796	129,694,353	58,353,800
Capital	28,178,129	30,420,856	18,672,687	15,238,170
Total Expenditures	\$85,017,737	\$88,921,652	\$148,367,040	\$73,591,970



Note: During FY2014/15 a departmental re-organization took place resulting in new departments for Public Safety and Natural Resources. The Cultural Resources department was split between Education and Operations. Also the Public Affairs division of Education merged with the Development Office.

POSITION INVENTORY SUMMARY
FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES



DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Information and Development	11	1	11.5	11.5	0	0	0	0	0	0
Finance	8	0	8	7.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	18.5	16	26.76	26.76	0	0	0	0	0	0
Operations and Infrastructure	57	73	73.94	45.63	0	0	5.42	22.89	0	0
Facilities	26	208	78.81	27.52	0	0	0	0	0	51.29
Planning and Land Preservation	9	2	9.89	0	0	0	0	8.19	1.7	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	15	1	15.23	13.05	0	2.18	0	0	0	0
TOTAL	180.00	330.00	267.52	163.70	0.65	2.18	5.42	42.48	1.80	51.29

FY 2016/17 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Information and Development	11	0	11	11	0	0	0	0	0	0
Finance	7	0	7	6.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	18.5	15	26.42	26.42	0	0	0	0	0	0
Operations and Infrastructure	57	73	73.94	45.63	0	0	5.42	22.89	0	0
Facilities	26	208	85.45	27.11	0	0	0	0	0	58.34
Planning and Land Preservation	9	1	9.6	0	0	0	0	7.9	1.7	0
Natural Resources	11	1	11.4	0	0	0	0	11.4	0	0
Administration	14	1	14.23	12.05	0	2.18	0	0	0	0
TOTAL	178.00	327.00	271.03	160.45	0.65	2.18	5.42	42.19	1.80	58.34

FY 2015/16 Budget

DEPARTMENT	Full-Time Position Inventory	Part-Time Position Inventory	Full-Time Equivalent	FUNDING SOURCES						
				General	Audit	Insurance	Grant	Land Development	Land Preservation	Enterprise Fund
General District	3.5	0	3.5	3.4	0	0	0	0	0.1	0
Public Information and Development	11	0	11	11	0	0	0	0	0	0
Finance	7	0	7	6.35	0.65	0	0	0	0	0
Public Safety	21	28	28.49	28.49	0	0	0	0	0	0
Education	11.5	7	16.22	16.22	0	0	0	0	0	0
Operations	92	277	171.26	84.61	0	0	5.42	22.89	0	58.34
Planning and Land Preservation	10	1	10.6	0	0	0	0	8.5	2.1	0
Natural Resources	11	0	11	0	0	0	0	11	0	0
Administration	14	0	14	12.82	0	1.18	0	0	0	0
TOTAL	181.00	313.00	273.07	162.89	0.65	1.18	5.42	42.39	2.20	58.34

LAKE COUNTY FOREST PRESERVE DISTRICT
Estimated Tax Rates and Tax Extensions for 2017
Compared to 2015 and 2016

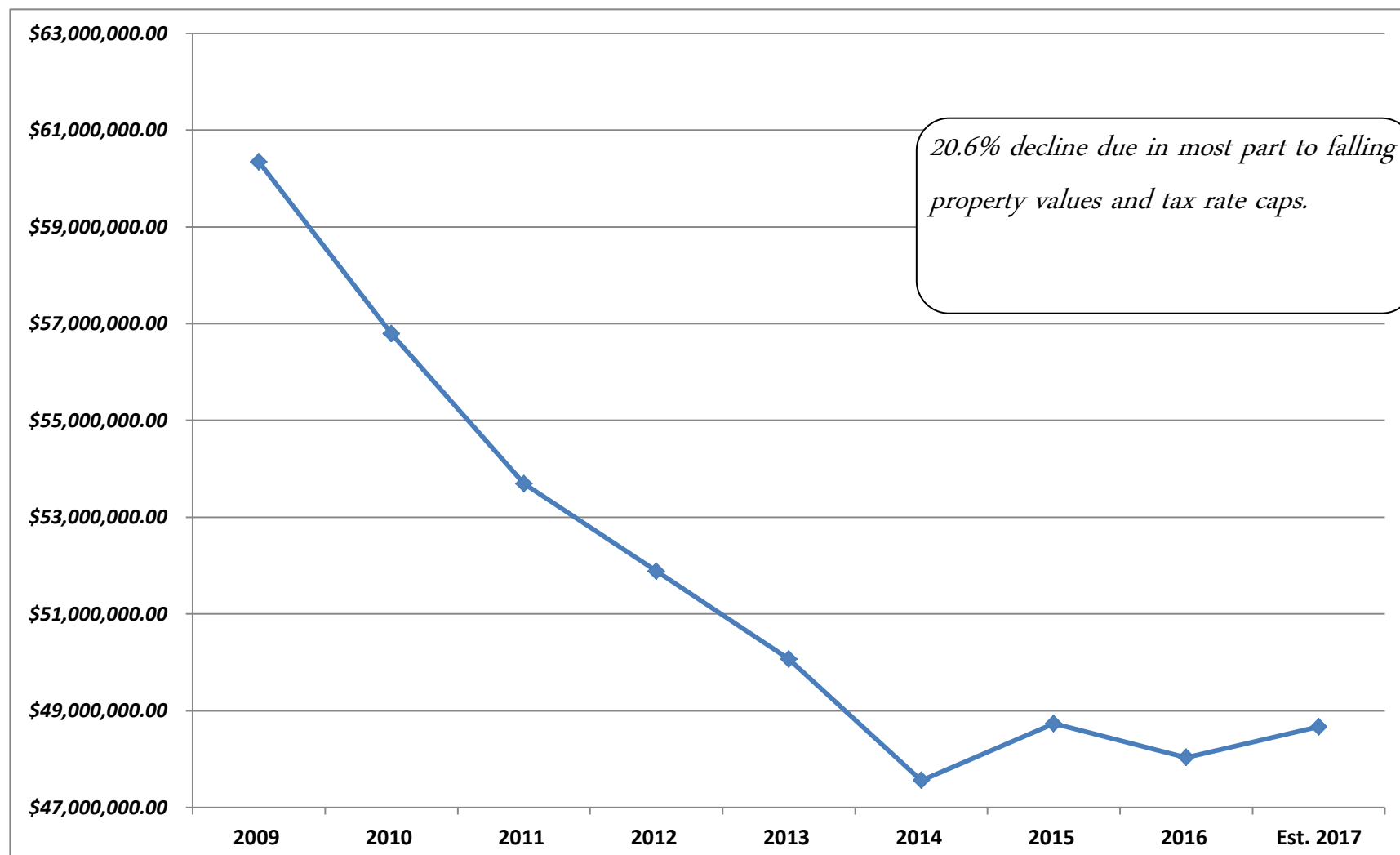
<i>FUND</i>	<i>2015</i>	<i>2016</i>	<i>Estimated 2017</i>	<i>Increase (Decrease)</i>
<i>Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)</i>				
General Corporate	0.059	0.057	0.058	0.001
Liability Insurance	0.004	0.004	0.003	(0.001)
Land Development Levy	0.025	0.024	0.024	0.000
Audit	0.000	0.000	0.000	0.000
Retirement Fund - IMRF/FICA	0.011	0.009	0.009	0.000
Subtotal	0.099	0.094	0.094	0.000
Debt Service	0.108	0.098	0.097	(0.001)
<i>Total Tax Rates</i>	0.208	0.192	0.191	(0.001)
<i>Comparative Tax Extensions</i>				
General Corporate	\$13,860,002	\$14,272,968	\$14,732,234	\$459,265
Liability Insurance	935,593	885,757	873,768	(11,989)
Land Development Levy	5,775,040	5,947,298	6,138,115	190,816
Audit	107,575	119,031	117,278	(1,753)
Retirement Fund - IMRF/FICA	2,634,755	2,364,925	2,333,166	(31,759)
Subtotal	23,312,964	23,589,979	24,194,560	604,581
Debt Service	25,417,581	24,446,850	24,471,427	24,576
<i>Total Tax Extensions</i>	\$48,730,545	\$48,036,830	\$48,665,987	\$629,157

**Fund Balance Summary
For Fiscal Year Ending June 30, 2018**

Fund	Estimated Fund Balance 06/30/17	Revenues FY 2017/18	Transfers FY 2017/18	Operating Budget FY 2017/18	Capital Budget FY 2017/18	Estimated Fund Balance 06/30/18	Board Policy Fund Balance Goal 6/30/18
General Corporate	\$20,207,850	\$18,133,840	(\$200,000)	\$18,315,360	\$601,490	\$19,224,840	\$9,157,680
Insurance	2,171,744	920,070	0	1,343,110	166,000	1,582,704	1,000,000
Audit	125,433	107,370	0	149,680	0	83,123	N/A
Retirement - IMRF/FICA	1,260,221	2,306,410	0	2,629,420	0	937,211	920,297
Land Development Levy	8,786,381	6,479,970	0	5,574,910	1,547,500	8,143,941	1,951,219
Wetlands Management Fund	603,918	10,000	0	0	0	613,918	N/A
Fort Sheridan Cemetary Fund	342,979	3,500	0	17,500	0	328,979	N/A
Farmland Management Fund	313,109	487,650	0	669,850	0	130,909	N/A
Tree Replacement Fund	150,301	1,500	0	0	24,970	126,831	N/A
Donations and Grants	820,645	392,030	0	379,230	0	833,445	N/A
Debt Service	17,214,218	25,697,660	0	25,157,450	0	17,754,428	N/A
Land Acquisition	3,500,192	21,000	0	227,540	3,264,000	29,652	N/A
Easements & Special Projects	3,912,374	45,000	0	10,000	0	3,947,374	N/A
Land Preparation	805,612	207,420	0	100,000	0	913,032	N/A
Development Bond & Capital Projects	12,241,682	90,000	0	0	8,099,740	4,231,942	N/A
Capital Facilities Improvement	2,054,445	18,000	200,000	0	150,000	2,122,445	N/A
Enterprise	1,714,892	4,072,820	0	3,851,370	204,500	1,731,842	1,347,980
Vehicle Replacement	3,233,325	512,010	0	0	619,000	3,126,335	N/A
Information Technology Replacement	1,027,810	235,530	0	75,850	50,000	1,137,490	N/A
Equipment Replacement	2,497,804	359,970	0	0	363,500	2,494,274	N/A
TOTAL	\$82,984,936	\$60,101,750	\$0	\$58,501,270	\$15,090,700	\$69,494,716	

Total FY 2016/17 Budget \$73,591,970

Historical Total Tax Extensions



Fund Balance Summary

For Fiscal Year Ending June 30, 2018 Review of Changes Over 10%

Insurance Fund (-27.1%) - The Insurance Fund provides for the District's overall risk management, loss prevention, and safety programs. The District is an accredited member of the Park District Risk Management Agency (PDRMA), a self-insured intergovernmental risk management pool which provides the District with comprehensive insurance coverage. The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance, as well as funding to manage environmental cleanup projects affecting existing properties. Our current fund balance policy calls for a \$1.0 to \$1.5 million reserve in case of emergencies. The current projected fund balance at the end of FY2016/17 will be in excess of \$2.2 million. The reduction is programed to bring the balance closer to that policy. For more information please see the Insurance Fund section of the budget.

Audit Fund (-33.7%) - The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District. The comprehensive annual financial report is required by District "Rules of Order and Operational Procedures" and is used for official statements for bond offerings. These financial statements, which contain information about the District's financial position, operations, and cash balances, play an important role in the District's meeting its obligation to be accountable. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them. A recent change in State law increased the length of the tax rate from three decimal places to six. Prior to the change, taxes were levied for the audit fund on an irregular basis as the minimum three decimal tax rate generated enough money to fund the annual audit for several years. With the new six decimal rate the amount of revenue generated will be closer the annual need. Over time the fund balance will stabilize and become more regular. There is no required minimum fund balance.

Retirement IMRF/FICA (-11%) - The Retirement Fund reflects the District's contributions of the cost for the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Compensation Act. The current policy of the District is to keep 35% of the current years' operating expenses in reserve for emergencies. The current planned reduction will take the balance closer to that number.

Farmland Management Fund (-58%) - The nature and purpose of this fund is to restore and manage farmland that is in need of restoration efforts to restore them to their historical condition. It is estimated that the District will have 2262 acres of land in farm licenses which will generate an estimated \$464,342 in annual fees. This year the District is conducting several large drain tile surveys and invasive species treatments that are drawing down the fund balance. There is no required minimum fund balance.

Tree Replacement Fund (-16%) - The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. The balance of the fund is from proceeds received from IDOT in fiscal year 2012 for tree removal along Milwaukee Avenue. These funds are being spent over several years for tree planting projects. There is no required minimum fund balance.

Land Acquisition Fund (-99%) - The Department of Planning and Land Preservation supports the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds. These funds are being used to acquire additional lands. There is no required minimum fund balance.

Land Preparation Fund (+13%) - The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Funds for the Land Preparation Fund will be generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees and license agreement fees. The projected increase in this year's fund balance reflects the accumulation of assets for future use. There is no required minimum fund balance.

Development Bond and Capital Projects Fund (-65%) - In November 2008 a referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were approved as part of the approved Ten-Year Capital Improvement Plan. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The decrease in fund balance is a result of funds being spent to develop preserves.

Information Technology Replacement Fund (+11%) - The nature and purpose of this fund is to centralize the provision of computer hardware, software, and related equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software, and related equipment. This is an Internal Service Fund which will charge each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. This year charges are exceeding replacement. There is no required minimum fund balance.

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2017/18
Budget Summary By Major Fund

	General Corporate <i>(including Audit, Insurance, Wetlands and Fort Sheridan Cemetery Funds)</i>			Land Development Levy			Debt Service		
	Actual	Estimate	Budget	Actual	Estimate	Budget	Actual	Estimate	Budget
	FY 2015/16	FY 2016/17	FY 2017/18	FY 2015/16	FY 2016/17	FY 2017/18	FY 2015/16	FY 2016/17	FY 2017/18
Revenues									
Property taxes	\$15,043,899	\$15,138,720	\$15,546,640	\$5,750,875	\$5,882,070	\$6,062,540	\$25,695,553	\$24,903,005	\$24,459,770
Replacement taxes	956,518	1,000,000	874,350	0	0	0	0	0	0
Golf course revenues	0	0	0	0	0	0	0	0	0
Grants and donations	97,664	61,940	38,500	1,121,755	265,750	321,430	0	0	0
Treasury rebate	0	0	0	0	0	0	1,199,881	1,193,450	1,199,880
Land and building rental	256,595	176,246	193,480	0	0	0	0	0	0
Charges for services and sales	631,570	610,940	576,450	0	0	0	0	0	0
Permit fees	766,286	693,400	707,400	0	0	0	0	0	0
Easements and licenses	12,000	23,400	34,800	0	0	0	0	0	0
Program and admission fees	336,128	307,670	332,820	0	0	0	0	0	0
Investment income	266,725	245,690	217,100	142,829	138,090	95,000	252,117	151,866	38,010
Concessionaire revenue	467,620	475,000	485,000	0	0	0	0	0	0
Other revenue	293,254	692,510	168,240	866	17,600	1,000	1,892	0	0
Total Revenues	19,128,259	19,425,516	19,174,780	7,016,325	6,303,510	6,479,970	27,149,444	26,248,321	25,697,660
Expenditures									
Personal services	11,741,716	12,124,440	12,809,850	3,439,976	3,452,460	3,622,320	0	0	0
Commodities & contractals	4,966,361	5,344,546	6,288,870	1,806,282	1,981,419	1,952,590	6,586	360,287	7,260
Operating Expenditures	16,708,077	17,468,986	19,098,720	5,246,258	5,433,879	5,574,910	6,586	360,287	7,260
Debt service	722,544	722,430	725,630	0	0	0	27,009,571	97,646,581	25,150,190
Capital expenditures	662,188	3,041,870	767,490	3,193,659	3,418,391	1,547,500	0	0	0
Total Expenditures	18,092,809	21,233,286	20,591,840	8,439,916	8,852,270	7,122,410	27,016,157	98,006,868	25,157,450
Bond proceeds		0	0	0	0	0	0	72,697,281	0
Transfers in		0	0	75,508	0	0	0	0	0
Transfers out	(200,000)	(200,000)	(200,000)	0	0	0	0	0	0
Other financing sources (uses)	(200,000)	(200,000)	(200,000)	75,508	0	0	0	72,697,281	0
Total Expenditures and other financing sources (uses)	18,292,809	21,433,286	20,791,840	8,364,409	8,852,270	7,122,410	27,016,157	25,309,587	25,157,450
Net Increase(Decrease) in Fund Balance	835,450	(2,007,770)	(1,617,060)	(1,348,084)	(2,548,760)	(642,440)	133,287	938,734	540,210
Beginning Fund Balance	24,589,513	25,424,964	23,417,194	12,708,462	11,360,377	8,811,617	16,142,197	16,275,484	17,214,218
Ending Fund Balance	\$25,424,964	\$23,417,194	\$21,800,134	\$11,360,377	\$8,811,617	\$8,169,177	\$16,275,484	\$17,214,218	\$17,754,428
Relationship between departments and financial structure:	<ul style="list-style-type: none"> - General District - Finance - Administration - Education - Operations & Public Safety - Development & Public Affairs 			<ul style="list-style-type: none"> - Operations & Natural Resources - Planning & Land Preservation. 					

LAKE COUNTY FOREST PRESERVES
Fiscal Year 2017/18
Budget Summary By Major Fund

Land Acquisition			Development Projects			Other Governmental Funds			Total Governmental Funds		
Actual FY 2015/16	Estimate FY 2016/17	Budget FY 2017/18	Actual FY 2015/16	Estimate FY 2016/17	Budget FY 2017/18	Actual FY 2015/16	Estimate FY 2016/17	Budget FY 2017/18	Actual FY 2015/16	Estimate FY 2016/17	Budget FY 2017/18
\$0	\$0	\$0	\$0	\$0	\$0	\$2,450,005	\$2,438,880	\$2,300,860	\$48,940,331	\$48,362,675	\$48,369,810
0	0	0	0	0	0		0	0	956,518	1,000,000	874,350
0	0	0	0	0	0		0	0	0	0	0
981,226	0	0	0	0	0	758,333	976,184	384,480	2,958,979	1,303,874	744,410
0	0	0	0	0	0		0	0	1,199,881	1,193,450	1,199,880
0	0	0	0	0	0	576,070	609,160	616,750	832,664	785,406	810,230
0	0	0	0	0	0		0	0	631,570	610,940	576,450
0	0	0	0	0	0		0	0	766,286	693,400	707,400
0	0	0	0	0	0	13,075	41,780	47,020	25,075	65,180	81,820
0	0	0	0	0	0		0	0	336,128	307,670	332,820
39,367	32,000	21,000	109,634	293,390	90,000	89,890	132,560	86,600	900,562	993,596	547,710
0	0	0	0	0	0		0	0	467,620	475,000	485,000
0	0	0	0	0	0	25,591	48,440	22,300	321,603	758,550	191,540
1,020,593	32,000	21,000	109,634	293,390	90,000	3,912,964	4,247,004	3,458,010	58,337,218	56,549,741	54,921,420
149,381	148,250	154,480	0	0	0	2,556,499	2,683,010	2,771,180	17,887,572	18,408,160	19,357,830
128,350	87,490	73,060	144,253	0	0	466,302	1,318,620	871,150	7,518,134	9,092,362	9,192,930
277,731	235,740	227,540	144,253	0	0	3,022,801	4,001,630	3,642,330	25,405,705	27,500,522	28,550,760
0	0	0	0	0	0	0	0	0	27,732,114	98,369,011	25,875,820
17,073,742	1,189,790	3,264,000	5,389,287	8,137,550	8,099,740	708,916	1,521,326	322,440	27,027,792	17,308,927	14,001,170
17,351,473	1,425,530	3,491,540	5,533,539	8,137,550	8,099,740	3,731,717	5,522,956	3,964,770	80,165,611	143,178,460	68,427,750
8,301,663	0	0	17,641,034	0	0	0	0	0	25,942,696	72,697,281	0
0	0	0	0	0	0	200,000	200,000	200,000	275,508	200,000	200,000
0	0	0	0	0	0	(75,508)	0	0	(275,508)	(200,000)	(200,000)
8,301,663	0	0	17,641,034	0	0	124,493	200,000	200,000	25,942,696	72,697,281	0
9,049,810	1,425,530	3,491,540	(12,107,494)	8,137,550	8,099,740	3,607,225	5,322,956	3,764,770	54,222,915	70,481,179	68,427,750
(8,029,217)	(1,393,530)	(3,470,540)	12,217,129	(7,844,160)	(8,009,740)	305,739	(1,075,952)	(306,760)	4,114,303	(13,931,438)	(13,506,330)
12,922,940	4,893,723	3,500,193	7,883,428	20,100,557	12,256,397	9,747,445	10,053,184	8,977,232	83,993,986	88,108,289	74,176,851
\$4,893,723	\$3,500,193	\$29,653	\$20,100,557	\$12,256,397	\$4,246,657	\$10,053,184	\$8,977,232	\$8,670,472	\$88,108,289	\$74,176,851	\$60,670,521
-- Land Preservation & Special Projects			-- Planning and Land Preservation			--All Departments					

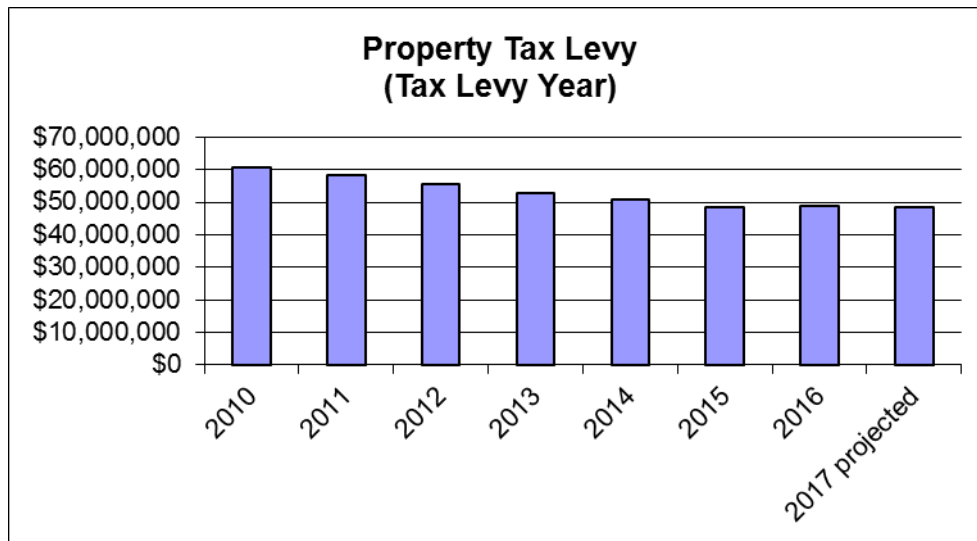
LAKE COUNTY FOREST PRESERVES
Fiscal Year 2017/18
Budget Summary By Major Fund

	Total Business-Type Funds			Internal Service Funds		
	Golf Course					
	Actual	Estimate	Budget	Actual	Estimate	Budget
	FY 2015/16	FY 2016/17	FY 2017/18	FY 2015/16	FY 2016/17	FY 2017/18
Revenues						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Replacement taxes	0	0	0	0	0	0
Golf course revenue	3,835,131	3,846,950	3,932,950	0	0	0
Grants and donations	0	0	0	0	0	0
Treasury rebate	0	0	0	0	0	0
Land and building rentals	14,365	14,000	14,000	0	0	0
Charges for service and sales	0	0	0	626,450	838,230	853,920
Permits	0	0	0	0	0	0
Easements and licenses	0	0	0	0	0	0
Programs and admissions	0	0	0	0	0	0
Investment income	16,994	21,540	25,030	23,589	34,900	35,000
Concessionaire revenue	0	0	0	0	0	0
Other revenue	0	0	0	72,326	166,360	218,590
Total Revenues	3,866,490	3,882,490	3,971,980	722,365	1,039,490	1,107,510
Expenditures						
Personal services	2,102,539	2,140,250	2,236,630	0	0	0
Commodities & contractals	1,537,361	1,599,310	1,614,740	61,888	69,470	75,850
Debt service	0	0	0	0	0	0
Operating Expenditures	3,639,900	3,739,560	3,851,370	61,888	69,470	75,850
Capital Expenditures	527,349	98,170	204,500	421,309	1,265,590	1,032,500
Total Expenditures	4,167,249	3,837,730	4,055,870	483,197	1,335,060	1,108,350
Capital Improvement Reserve	0	0	100,840	0	0	0
Transfers in(out)	0	0	0	0	0	0
Other financing sources (uses)	0	0	100,840	0	0	0
Total Expenditures and other financing sources (uses)	4,167,249	3,837,730	3,955,030	483,197	1,335,060	1,108,350
Net Increase(Decrease) in Fund Balance	(300,759)	44,760	16,950	239,168	(295,570)	(840)
Beginning Fund Balance	1,302,431	1,001,673	1,046,433	3,353,983	3,593,151	3,297,581
Ending Fund Balance	\$1,001,673	\$1,046,433	\$1,063,383	\$3,593,151	\$3,297,581	\$3,296,741

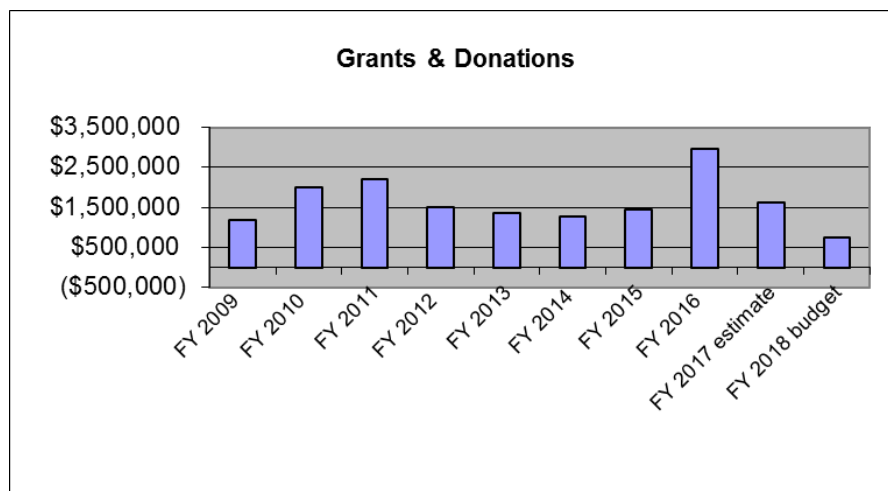
Relationship between departments and financial structure:	- Operations
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MAJOR REVENUE SOURCES (% OF OPERATING REVENUE) AND ASSUMPTIONS

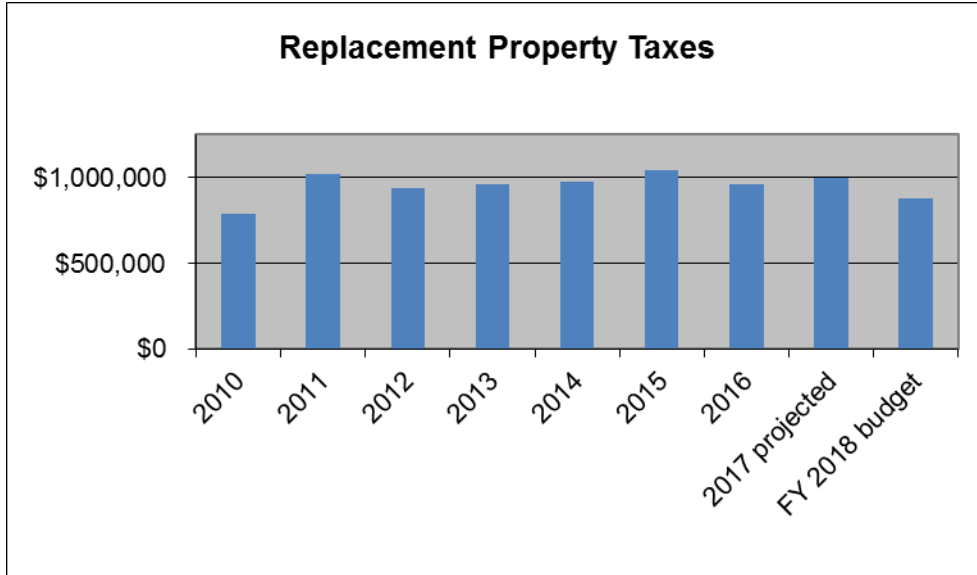
Property Tax Levy (80%) - Tax levy revenue is realized as a result of collecting taxes for real property as levied for the calendar year. Taxes collected from the current year assessments are allocated among General Corporate Fund, Land Development Levy Fund, Liability Insurance Fund, Retirement Fund, Audit Fund and Debt Service Funds as applicable. The District’s property tax is levied each calendar year on all taxable real property located in Lake County. The tax levy ordinance is filed by the last Tuesday in December of each year. Taxes levied in one year become due and payable in two installments in June and September during the following year. For budgeting and accounting purposes, the District considers the tax levy 100% earned in the current fiscal year. The Levy becomes an enforceable lien against the property as of January of the levy year. Due to savings from refinancing outstanding debt, property tax levy revenues are projected to increase only 0.01% in 2017-18 from the 2016-17 estimate. Property values increased again this year, the second time since 2008, by 6.25% for 2016 and are projected to increase by 1.5% for 2017. Future increases after 2017 are expected but will remain low compared to increases prior to 2008.



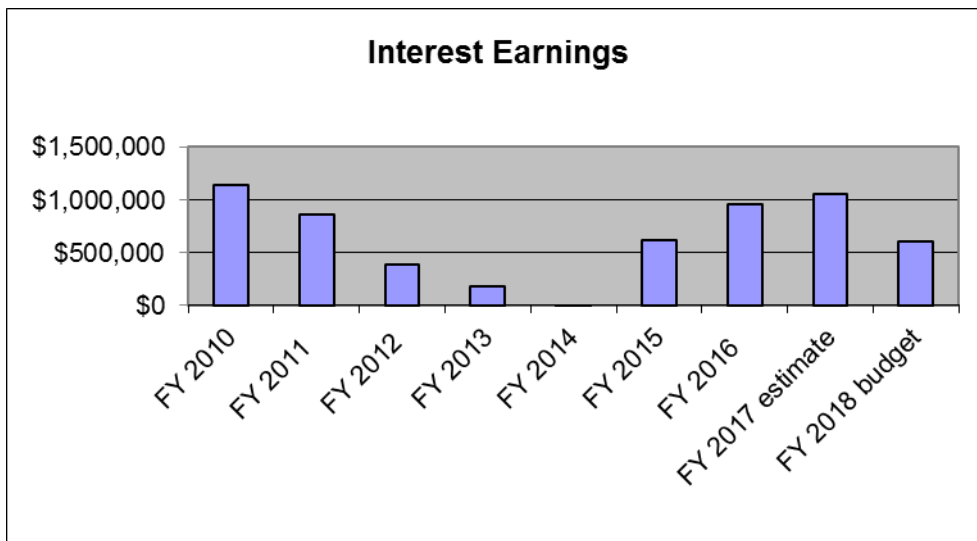
Grants and Donations (1%) – Grants and donations represent revenues received by the District in a trustee capacity that are restricted by private and local donors, federal and state government agencies and other support groups. Most grants and donations received by the district are related to capital projects. Spending and revenue recognition can take place over several years. The FY2018 Budget reflects amounts for grants and donations that have already been received by the District. The summary of the Ten-Year Capital Improvement Program reflects a new column indicating grant or donation funding received or in the application process. Grant funding from the State of Illinois is expected to decline in future years as the State deals with its budget issues over the next several years.



Replacement Property Taxes (1%) – The Replacement Tax represents revenues collected by the state of Illinois from corporations. The state distributes the tax to local governments to replace money that was lost when powers to impose personal property taxes were taken away. Discussions at the State level have indicate that there is a strong possibility the State will divert a portion of this funding towards its own budget. This revenue item has been reduced for this year’s budget and for future projections.



Interest Earnings (1%) - Revenue is realized from temporary placement of funds in certificate of deposits, money market accounts, government agency securities, investment pools and other investments allowed in the District investment policy. District-wide income from investments is expected to decrease slightly from last year due to declines in capital project fund balances. During 2013, the State of Illinois changed its allowed investment options for Forest Preserves and included high grade municipal bonds. The returns earned by the District have increased because of this change but steady earnings rates and reduced fund balances are projected for the upcoming year.



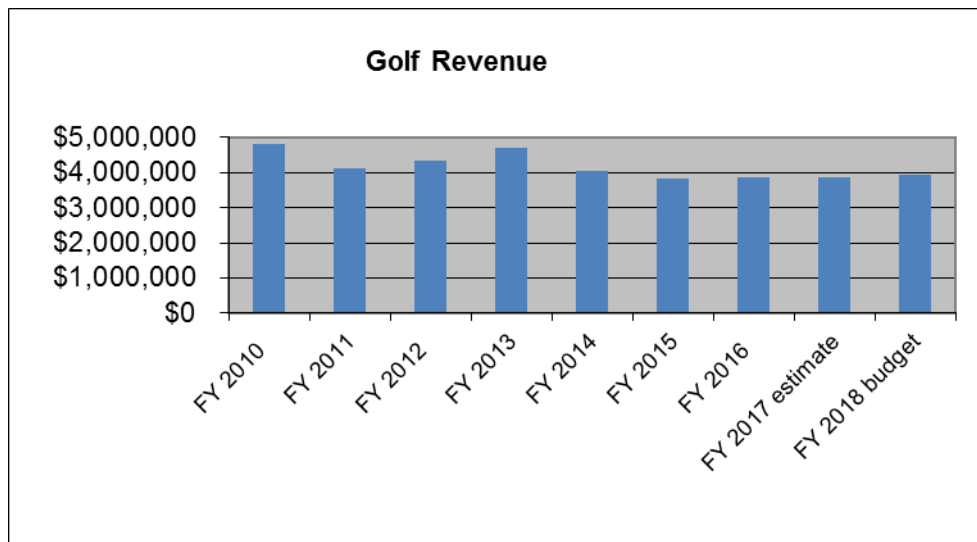
Land and Buildings Rentals (1%) - Revenue is received from farm leases, housing units and other facilities. The District has agricultural leases for farming and housing units which are licensed to district employees who also provide maintenance and other services for the area, and various additional licenses have been assumed from recent land acquisitions. Revenues are budgeted at \$824,230, an increase of 12%, due to an increase in acres of farmland being leased and an increase in payments of an existing lease agreement. The district acquired additional farm land in the previous year. Housing units are being removed as tenants move out or major repairs are needed. This is part of an ongoing strategy to reduce the number of facilities the District is maintaining.

Treasury Rebate (2%) – The District issued two Build America Bonds series and will receive a treasury rebate from the U.S. Treasury for 35% of the interest costs on the bonds. The amount for FY 2017/18 is \$1,199,880. The treasury rebate has been reduced to 28.2% of the interest costs because of Federal budget cuts included in the Bipartisan Budget Act of 2013.

Easement, Licenses and Permits (1%) - Revenue is realized from picnic permits, dog exercise permits, horse trail user permits, vendor and other use permits. The estimated revenue is based on the use of shelters, picnic areas and dog exercise facilities. Revenues for FY2017-18 are expected to increase by 5% due to increased demand and a new licensing agreement. This trend is expected to continue as more preserves open and with the future opening of the Waukegan Savanna Forest Preserve Dog Exercise Area.

Charges for Services and Sales (2%) – Revenue is realized in the General Fund for marina operations, admissions to educational programs, and from other recreational activities. Vehicle, Equipment and I.T. Replacement user fees are also included in this category. The user rate is based on the estimated replacement cost and life cycle of the vehicle or piece of equipment. In addition to an increase for user fees, revenues at Independence Grove Preserve are projected to increase.

Golf Course Revenues (7%) - Revenues from the golf courses are down \$1 million or 20% since 2005 primarily due to economic conditions and a reduction in the number of players. The FY2017-18 budget is slightly higher than the FY2016-17 projections due to price changes and processing changes. The District will continue to promote the golf courses while it increases efficiencies to reduce operating expenses.



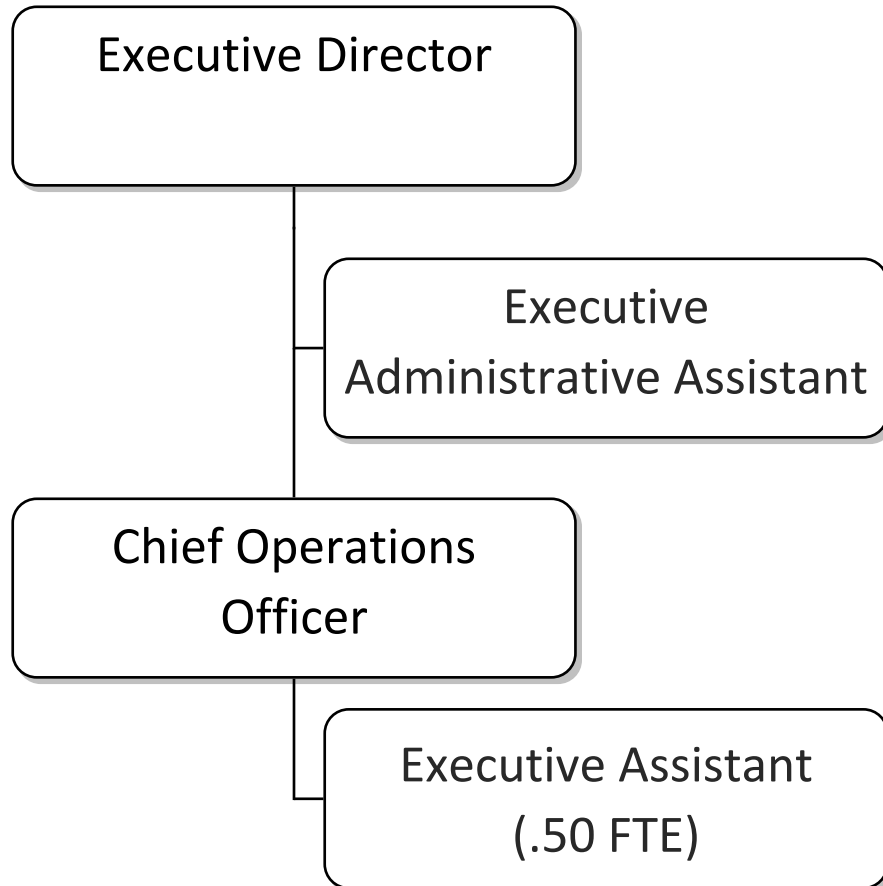
LAKE COUNTY FOREST PRESERVE DISTRICT
Fiscal Year 2017/18
Debt Service Summary

	Outstanding Principal <u>6/30/2017</u>	<u>Additions</u>	Principal Payments	Outstanding Principal <u>6/30/2018</u>	<u>Interest Payments</u>
Debt Service Fund (Major Fund)	\$270,760,000	\$0	\$14,865,000	\$255,895,000	\$10,285,172
Debt Certificates for the Operations and Public Safety Facility	6,565,000	0	430,000	6,135,000	295,630
Totals	<u>\$277,325,000</u>	<u>\$0</u>	<u>\$15,295,000</u>	<u>\$262,030,000</u>	<u>\$10,580,802</u>

GENERAL DISTRICT



(3.5 FTE)





GENERAL PROGRAM STATEMENT

The Lake County Forest Preserve General District budget funds programs, activities and services for the President, Commissioners and executive staff. Responsibilities include general administration, management and implementing Board policy direction for the District's departments, standing and advisory committees, non-profit organizations and other partnerships. The District provides programs and services for more than 30,850 acres comprising a regional system of natural, educational, cultural and outdoor recreational resources.

KEY OBJECTIVES FOR FY 2017-18

- Assist the President, Board of Commissioners and staff in pursuing the approved Vision, Strategic Directions, Goals and Objectives, and in promoting and fulfilling the mission of the District.
- Provide the Board with opportunities for development and teambuilding focused around countywide strategic issues.
- Continue to work within the newly adopted committee structure to streamline the committee information flow to Commissioners, and to provide for in-depth discussions of topics of strategic importance through the Committee of the Whole meetings.
- Establish processes for developing strategic partnerships that consider and protect long-term interests.
- Evaluate feasibility and implement cost-reduction and non-tax revenue enhancement strategies and public, private and non-profit enterprises and partnerships, consistent with Forest Preserve mission and vision and Board of Commissioners policy direction. Facilitate Board consideration of future Capital Improvement Plan revisions and associated natural resources, operational, maintenance and public safety impacts.
- Continue to update the 20 year strategy for the restoration, development, operation and maintenance of District property, programs and infrastructure. Identify all the costs of the District's various programs, and make recommendations that will bring focus to the mission and authorization of the District under the Downstate Forest Preserve Act.
- Implement 100-Year Vision and Strategic Plan in coordination with Board, staff, volunteers and stakeholders.
- Develop, implement, and monitor the District's State and Federal legislative programs in accordance with direction from the Finance Committee.
- Continue to guide the work of the District's Chief Development Officer/Foundation Executive Director to enhance and expand the Preservation Foundation of the Lake County Forest Preserves, and other fundraising programs.
- Plan, prepare strategies and negotiate intergovernmental agreements between the District and other units of federal, state and local government.
- Complete special projects and assignments as determined and designated by the President and the Board of Commissioners.



The information shown in these tables report Department budgets across various funding sources. The funding sources show both tax and non-tax revenues that support the Department's operations. Expenditures include the salaries, benefits, commodities, contractals and capital plus allocated IMRF and FICA costs. Capital costs presented on these tables do not necessarily include the Capital Improvement Plan (CIP).

2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$842,094	\$833,590	\$1,305,490
Retirement Fund Tax Levy	99,260	101,810	103,400
Investment Income(General Fund)	223,000	222,420	193,000
Other Revenue	13,300	13,610	13,300
Use of General Fund Balance	2,823,044	2,827,710	651,490
Total Funding	4,000,698	3,999,140	2,266,680

Expenditures

Salaries (3.5 FTE)	527,090	539,760	541,450
Benefits	64,400	64,640	86,190
Payroll taxes and IMRF costs	99,260	101,810	103,400
Commodities	17,200	16,990	15,900
Contractuals	469,704	448,230	868,250
Total Operating Expenses	1,177,654	1,171,430	1,615,190
Capital	2,823,044	2,827,710	651,490
Total Expenditures	\$4,000,698	\$3,999,140	\$2,266,680



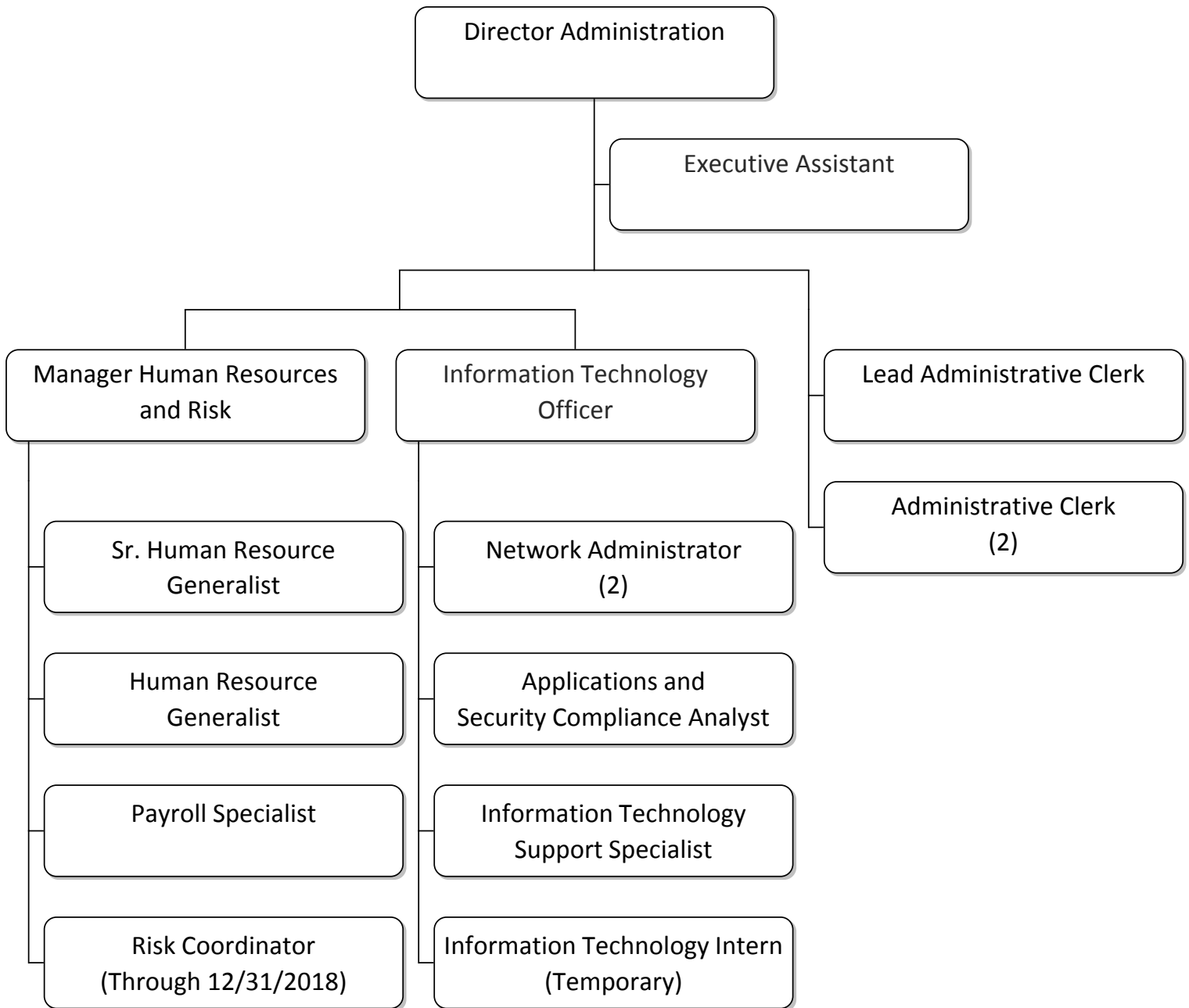
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Budget</u>
Expenditures					
Personnel					
Salaries & Wages	353,455	434,540	438,520	451,120	452,880
Sick Pay Reimbursement	59,730	3,546	3,570	3,640	3,570
Commissioners Salaries	84,935	85,000	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(220,000)	0	(220,000)
Health Insurance	48,903	65,533	64,400	64,640	86,190
Total Personnel	547,023	588,619	371,490	604,400	407,640
Commodities					
Office Supplies	1,875	2,874	3,000	3,000	1,500
Furniture & Equipment	6,913	0	500	0	500
Postage	1,253	670	500	790	700
Operating Supplies	15,299	14,084	13,200	13,200	13,200
Total Commodities	25,340	17,628	17,200	16,990	15,900
Contractuals					
Legal Fees	270,551	331,946	280,000	280,000	280,000
Consulting Fees	44,445	44,019	60,534	50,000	210,000
Advertising	419	0	400	250	400
Printing	677	2,290	3,000	1,200	2,100
Dues & Subscriptions	14,412	40,622	11,510	11,510	11,510
Telephone	948	1,416	1,400	1,400	1,400
Vehicle Replacement Charge	4,310	4,290	0	0	0
IT Replacement Charge	3,340	12,920	11,520	11,520	12,300
Legislative Expenses	27,000	27,193	29,750	29,750	29,750
Professional Development	3,273	953	4,830	4,430	4,830
Mileage Reimbursement	3,780	3,618	5,400	4,020	4,600
Fees to County	38,007	37,144	38,460	37,150	38,460
Total Contractuals	411,162	506,411	446,804	431,230	595,350
Total Operating Expenses	989,346	1,126,920	858,394	1,069,620	1,291,790
Capital					
Improvements to Buildings	221,825	171,099	1,396,472	1,396,470	0
Capital Imprvmnts-Preserves	125,133	149,668	1,064,048	1,064,630	499,490
Bridges and Trails	(720)	0	0	0	0
Miscellaneous Capital	390,838	265,442	22,524	20,520	2,000
Capital	737,076	586,209	2,483,044	2,481,620	501,490
Total Operating Expenses	1,726,422	1,713,129	3,341,438	3,551,240	1,793,280

ADMINISTRATION



(15.23 FTE)





GENERAL PROGRAM STATEMENT

The Administration Department effectively provides internal support services to the District through Human Resources Management, Information Technology Services and Risk Management. The Department also provides services to the public through the front desk staff at the General Offices.

Principal Human Resources tasks include focusing on employee services through policy formulation, payroll processing, compensation and classification, benefits administration, professional training and development, labor relations, recruitment, and employee relations and communications.

Information Technology principal tasks include coordination, implementation and support of use of information technology, compatibility, interface and performance of all hardware/software and networks, installation and support of data communication and telecommunication services, provision of technical expertise and support on all products and services, and evaluation and implementation of new technologies.

The General Offices customer service staff provides District facility and program reservations, permit registrations and other customer services to visitors, telephone callers and website users.

Risk management services provided by this department are discussed in further detail under the Insurance Fund.

KEY OBJECTIVES FOR FY 2017-18

- In 2017, a new District-wide Document Management Software was implemented. In 2018, the software's functionality will be enhanced and expanded to further automate manual processes.
- Implementation of the Forest Preserve Employee Network (Intranet), which is an internal employee resource for District information.
- Install and enhance technical infrastructure at the relocated Bess Bower Dunn Museum of Lake County.
- Replace older ISDN telephony with newer, less expensive IPFlex communication network.
- Continue to grow the District as an employer of choice through the implementation of enhanced management development and increased professional development opportunities. This is in support of the District's Leadership strategic objective.
- Continue to highlight the District's Organizational Culture through celebrating staff who demonstrate the Core Values in their daily work.
- Participate in Lake County's Payroll Operational Assessment to insure industry best practices are incorporated into the payroll process.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROJECTED
Employment Applications Received	2,056	2,395	2,600	2,300
IT Help Desk Tickets - Opened/Closed	1745/1736	1596/1600	1587/1553	1656/1564



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,831,347	\$1,816,040	\$1,760,600
Retirement Fund Tax Levy	203,240	193,400	222,030
Insurance Fund Tax Levy	909,120	922,370	890,970
Investment Income (Insurance Fund)	31,900	48,410	38,600
Other Revenue	2,000	23,170	2,000
IT Improvements Funding	196,750	196,750	224,030
Use of Insurance Fund balance	479,820	205,974	589,040
Total Funding	3,654,177	3,406,114	3,727,270

Expenditures

Salaries (15.23 FTE)	1,019,150	970,320	1,107,480
Benefits	210,840	203,120	233,160
Payroll taxes and IMRF costs	203,240	193,400	222,030
Commodities	159,870	164,164	176,770
Contractuals	1,604,520	1,496,260	1,671,830
Total Operating Expenses	3,197,620	3,027,264	3,411,270
Capital	456,557	378,850	316,000
Total Expenditures	\$3,654,177	\$3,406,114	\$3,727,270

Budget Request for Fiscal Year 2017/18
Fund: 1000 General Corporate Fund
Department: Administration



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	696,026	839,220	840,830	841,490	936,480
Overtime Wages	8	428	5,000	10	0
Sick Pay Reimbursement	1,944	4,325	4,720	2,720	4,170
Health Insurance	134,327	187,007	183,950	187,610	213,710
Total Personnel	832,305	1,030,980	1,034,500	1,031,830	1,154,360
Commodities					
Office Supplies	1,624	1,996	1,850	1,777	1,850
Software	2,377	10,419	15,000	15,000	15,000
Computer Hardware	1,729	3,643	15,000	15,000	16,000
Books, Periodicals, Manuals	69	41	100	100	100
Postage	1,101	1,161	1,350	1,400	1,700
Equipment Maint. Supplies	401	1,116	4,000	4,000	4,000
Operating Supplies	852	1,169	1,650	1,275	1,400
Employee Recognition	21,752	35,391	39,950	39,982	44,150
Total Commodities	29,905	54,936	78,900	78,534	84,200
Contractuals					
Legal Fees	24,657	2,693	40,000	35,000	40,000
Computer Fees & Services	40,228	65,920	83,300	79,090	95,020
Consulting Fees	25,070	16,918	35,500	37,250	37,250
Advertising	3,023	695	1,000	0	1,000
Printing	1,081	794	500	360	500
Dues & Subscriptions	2,283	2,432	2,570	2,626	2,630
Telephone	120,435	110,636	119,000	118,500	123,780
Online Communications	25,167	19,049	74,300	74,300	74,800
Repairs & Maint. Equipment	22,754	27,599	39,950	39,950	40,750
Equipment Rental	2,565	1,109	1,080	1,070	1,080
Vehicle Replacement Charge	2,530	2,530	0	0	0
IT Replacement Charge	3,550	40,580	34,770	34,770	36,100
Certifications and Education	0	150	150	150	200
Professional Development	9,161	14,472	18,600	19,200	25,500
Mileage Reimbursement	379	218	1,150	1,000	1,000
Fees to County	37,082	42,620	50,110	42,610	50,110
Miscellaneous Contractuals	14,423	4,322	2,000	2,000	2,000
Total Contractuals	334,388	352,737	503,980	487,876	531,720
Total Operating Expenses	1,196,598	1,438,653	1,617,380	1,598,240	1,770,280
Capital					
Computer Hardware	0	27,845	12,155	12,150	0
Computer Software	112,326	0	0	0	100,000
Website Development	3,500	0	0	0	0
Total Capital	115,826	27,845	12,155	12,150	100,000
Total Expenditures	1,312,424	1,466,498	1,629,535	1,610,390	1,870,280

Budget Request Summary for Fiscal Year 2017/18

Fund: 2300 Insurance Fund

Department: Administration

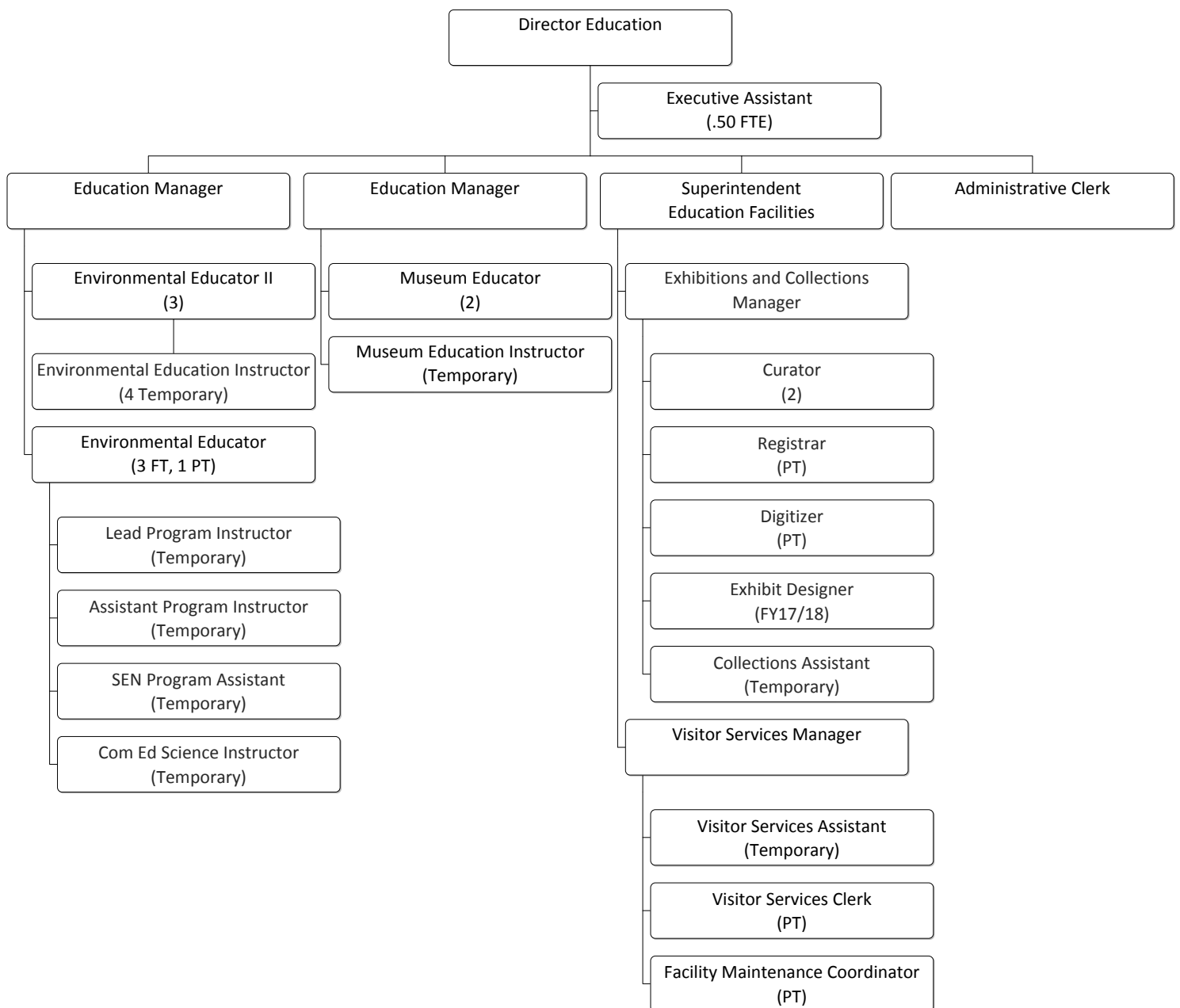
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> Actual	<u>2015/16</u> Actual	<u>2016/17</u> Budget	<u>2016/17</u> Estimate	<u>2017/18</u> Request
Expenditures					
Personnel					
Salaries & Wages	99,985	103,666	167,500	125,700	165,350
Sick Pay Reimbursement	938	1,201	1,100	400	1,480
Health Insurance	9,322	9,916	26,890	15,510	19,450
Total Personnel	110,245	114,783	195,490	141,610	186,280
Commodities					
Software	4,905	0	0	0	0
Operating Supplies	57,418	44,072	54,570	54,000	54,570
Total Commodities	62,323	44,072	54,570	54,000	54,570
Contractuals					
Legal Fees	0	0	5,000	0	5,000
Consulting Fees	3,595	9,680	52,000	42,160	52,000
Dues & Subscriptions	370	420	100	499	1,080
Liability Insurance	98,731	98,659	99,230	103,960	110,310
Workers Compensation Ins.	295,273	295,491	297,240	302,770	312,920
Property Insurance	201,074	210,383	208,960	210,760	215,750
State Unemployment Ins.	53,728	60,466	54,000	60,500	60,500
Other Insurance	103,344	104,468	122,990	118,750	121,040
Telephone	526	521	650	520	600
Loss Prevention and Reduction	67,593	35,373	95,680	85,515	90,780
IT Replacement Charge	480	640	1,210	1,210	1,360
Professional Development	3,124	5,042	3,800	3,600	3,800
Mileage Reimbursement	53	268	400	300	400
Pre-Employment Physicals	21,504	26,008	41,000	30,000	41,000
Miscellaneous Contractuals	18,870	20,490	85,720	10,000	85,720
Total Contractuals	868,265	867,909	1,067,980	970,544	1,102,260
Total Operating Expenses	1,040,833	1,026,764	1,318,040	1,166,154	1,343,110
Capital					
Miscellaneous Capital	0	32,371	100,000	22,280	166,000
Total Capital	0	32,371	100,000	22,280	166,000
Total Expenditures	1,040,833	1,059,135	1,418,040	1,188,434	1,509,110

EDUCATION



(26.76 FTE)



EDUCATION

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The primary function of the Education Department is the preservation and interpretation of Lake County's story of its people and the land. This is accomplished in a variety of ways including: environmental and history education programming (which includes school field trips, public programs and special events), interpretive exhibitions (at our facilities and in the preserves), caring for historic collections, conducting original research and more. The exhibitions rely on the District's archives and collections at the Lake County Forest Preserves' Museum and at 20 other District sites. The Education Department manages the operation of the Museum, the Bonner Heritage Farm, the Adlai E. Stevenson II Historic Home and the Welcome Center at Edward L. Ryerson Conservation Area.

Environmental and history education programs and events for school and scout groups are offered at forest preserves throughout Lake County. Resource-based nature and outdoor recreation programs are designed to help residents and visitors discover and enjoy the natural world, learn how to enjoy the outdoors in a safe and environmentally sustainable manner and appreciate the District's role in improving the quality of life in Lake County. Environmental programming for the general public can be found in any of the District sites; our school field trips are available at seven sites. History/cultural-based programs help residents relate to the District through stories about the people, places and events that make Lake County unique.

The nationally accredited Museum reaches diverse audiences in response to community demand. The museum cares for 20,000 historic objects and 1,000 linear feet of archival material. Museum staff use these collections to conduct original research, provide public research services, develop interactive exhibitions, and offer educational programming through onsite field trips, public programs and special events. Each summer the museum hosts Civil War Days (the largest Civil War encampment in Illinois and one of the largest in the Midwest).

The museum is a participant in the Illinois State Library's Illinois Digital Archives (IDA) project. IDA provides online access to primary source materials in over 80 Illinois libraries, archives, museums, historical societies and other cultural institutions.

KEY OBJECTIVES FOR FY 2017-18

- Continue to increase the number of Lake county schools that participate in an educational experience by 5%, to foster future generations of stewards, users and supporters. An increase of 17% has been achieved since the goal was initiated in fall 2015.
- Promote public understanding of District natural resource management efforts, especially with preserve neighbors and visitors, through programming, special events, and volunteer projects focusing on potential public health issues, invasive species, living with wildlife, habitat restoration, and the Oak Woodland Habitat Restoration Program.
- Provide a wide range of high quality education and services throughout the District. These services will span the full range of learning styles and involvement levels. Provide scholarship opportunities for youth and public programs.
- Maximize educational opportunities at the Museum, Stevenson House, Bonner Heritage Farm and the Greenbelt Cultural Center by offering a variety of programs to engage diverse audiences.
- Continue to grow the number of volunteers that support all aspects of the Education Department function.

- Design, fabricate, and install comprehensive new exhibitions interpreting Lake County’s unique cultural and natural history at the new museum in Libertyville (Opens late 2017).
- Reopen the museum in Libertyville as the Bess Bower Dunn Museum of Lake County offering the following services; guided and self-guided educational programs, public programs, onsite research services, and a gift shop with limited food/vending.
- Develop school programs associated with new exhibitions. Transition current Museum volunteer corps to the new space, including analyzing opportunity and training for current volunteers and plan for recruitment of new volunteers.
- Continue to partner with Chicago Botanic Garden at the Green Youth Farm in Lake County.

Performance Measurements	2013/14 ACTUAL	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATE	2017-18 PROJECTION
School Group Attendance					
Environmental Education	15,120	15,585	14,956	15,000	15,500
History/Cultural Education	7,346	6,110	6,662	3,125 [#]	4,000
Other Program/Event Attendance					
Environmental Education	14,736	11,992	9,413	10,000	10,000
History/Cultural Education	9,965	8,973	7370	6,500 [#]	5,000
Lake County Discovery Museum					
Museum General Admissions	8,529	9,081	11,497	2,533	10,500
Collections Customers Served	1,856	1,179	970	100	1,000
Illinois Digital Archives Page Views	68,438	82,063	54,803	12,000	12,000
Social Media Followers	3,408	4,189	2,440	2,500	2,750
E-newsletter Subscribers	3,288	3,401	3,719	4,000	4,000
Blog Page Views	108,009	119,667	107,191	100,000	100,000
Ryerson Welcome Center Attendance	10,899	10,811	13,290	11,000	11,000
Volunteer Hours					
Environmental Education	3,378	3,334	2,930	3,500	3,500
History/Cultural Education	14,960 [~]	17,224	14,086	11,500 [#]	11,000

~Includes volunteer hours for Civil War Days and Farm Heritage Show events.

#Estimates consider transition period when the Lakewood facility will be closed.



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,092,895	\$1,860,355	\$2,066,950
Retirement Fund Tax Levy	285,450	265,480	290,250
Grants and Donations	33,900	51,340	32,000
Land and Building Rentals	1,000	2,060	1,780
Charges for Service and Sales	13,850	20,100	32,250
Programs and Admissions	127,140	126,070	160,820
Other Revenues	33,100	33,445	36,000
Total Funding	2,587,335	2,358,850	2,620,050

Expenditures

Salaries (26.76 FTE)	1,423,670	1,324,080	1,440,470
Benefits	301,690	282,460	296,370
Payroll taxes and IMRF costs	285,450	265,480	290,250
Commodities	105,970	113,959	114,000
Contractuals	470,555	372,870	478,960
Total Operating Expenses	2,587,335	2,358,850	2,620,050
Capital	0	0	0
Total Expenditures	\$2,587,335	\$2,358,850	\$2,620,050



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	694,472	778,966	879,690	823,700	911,560
Part Time Wages	76,861	98,089	91,140	91,140	91,500
Overtime Wages	408	301	200	200	200
Sick Pay Reimbursement	5,802	5,116	6,700	3,610	3,650
Health Insurance	158,897	174,636	207,870	205,700	214,140
Total Personnel	936,440	1,057,108	1,185,600	1,124,350	1,221,050
Commodities					
Office Supplies	3,119	2,289	2,910	2,860	2,860
Books, Periodicals, Manuals	363	114	200	200	200
Postage	610	2,277	920	870	770
Uniforms	959	1,542	2,510	2,510	2,720
Operating Supplies	36,050	44,678	42,720	42,494	47,840
Total Commodities	41,101	50,900	49,260	48,934	54,390
Contractuals					
Merchant Credit Card Fees	2,302	2,144	2,000	2,200	2,200
Advertising	4,925	6,524	17,100	14,000	8,400
Printing	9,612	10,321	14,740	13,200	10,690
Dues & Subscriptions	850	930	1,260	940	970
Natural Gas	0	0	1,600	1,260	1,300
Electricity	0	0	10,000	10,000	10,000
Telephone	16,568	1,962	31,100	21,400	22,800
Water & Sewer	0	0	2,000	840	1,000
Repairs & Maint. Building	3,872	0	8,270	8,270	8,270
Repairs & Maint. Equipment	0	0	590	590	590
Equipment Rental	10,068	9,720	11,090	10,550	11,690
Vehicle Replacement Charge	14,747	8,780	6,810	6,810	6,810
IT Replacement Charge	6,650	19,940	18,260	18,260	21,470
Certifications and Education	30	160	570	400	610
Professional Development	5,355	6,598	10,320	7,575	13,000
Mileage Reimbursement	2,674	3,958	2,560	2,960	3,310
Miscellaneous Contractuals	68,173	52,886	57,568	52,215	49,130
Total Contractuals	145,826	123,923	195,838	171,470	172,240
Total Operating Expenses	1,123,367	1,231,931	1,430,698	1,344,755	1,447,680

Budget Summary for Fiscal Year 2017/18

Fund: 1000

General Corporate Fund

Department:

Education - Museum & Collections

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	366,546	272,484	331,130	312,210	328,950
Part Time Wages	76,493	73,222	92,430	86,350	94,110
Overtime Wages	147	129	500	170	500
Sick Pay Reimbursement	4,048	518	1,100	0	0
Health Insurance	87,930	72,482	91,360	76,180	81,460
Total Personnel	535,164	418,835	516,520	474,910	505,020
Commodities					
Office Supplies	3,098	2,251	4,000	3,250	3,000
Digital Supplies	80	2,124	0	725	0
Software	981	974	7,780	2,000	580
Books, Periodicals, Manuals	237	19	530	250	500
Postage	3,571	491	1,150	1,070	750
Building Maint. Supplies	2,528	1,456	1,000	1,500	0
Operating Supplies	25,764	24,497	33,000	30,580	32,600
Cost of Goods Sold	10,151	15,182	9,050	17,500	17,900
Total Commodities	46,410	46,994	56,510	56,875	55,330
Contractuals					
Computer Fees & Services	4,934	5,059	4,960	4,600	7,330
Merchant Credit Card Fees	1,602	1,918	800	990	2,000
Advertising	55,668	21,085	25,150	24,120	28,150
Printing	4,753	3,250	8,000	7,550	22,400
Photography Services	1,625	919	0	0	2,000
Dues & Subscriptions	4,435	3,396	3,570	3,860	3,460
Natural Gas	9,651	7,888	8,500	8,170	8,200
Electricity	26,764	26,111	26,840	25,010	109,190
Telephone	14,666	13,999	14,650	15,540	16,890
Pest Control	500	500	500	520	500
Repairs & Maint. Building	12,480	11,831	12,480	7,000	8,400
Equipment Rental	6,341	3,970	4,260	5,730	1,220
Vehicle Replacement Charge	677	2,030	2,030	2,030	2,030
IT Replacement Charge	3,010	18,160	17,510	17,510	20,170
Professional Development	2,309	1,553	6,700	4,360	1,800
Mileage Reimbursement	608	38	600	450	350
Miscellaneous Contractuals	38,260	30,146	51,275	47,000	50,000
Total Contractuals	188,283	151,853	187,825	174,440	284,090
Total Operating Expenses	769,857	617,682	760,855	706,225	848,520

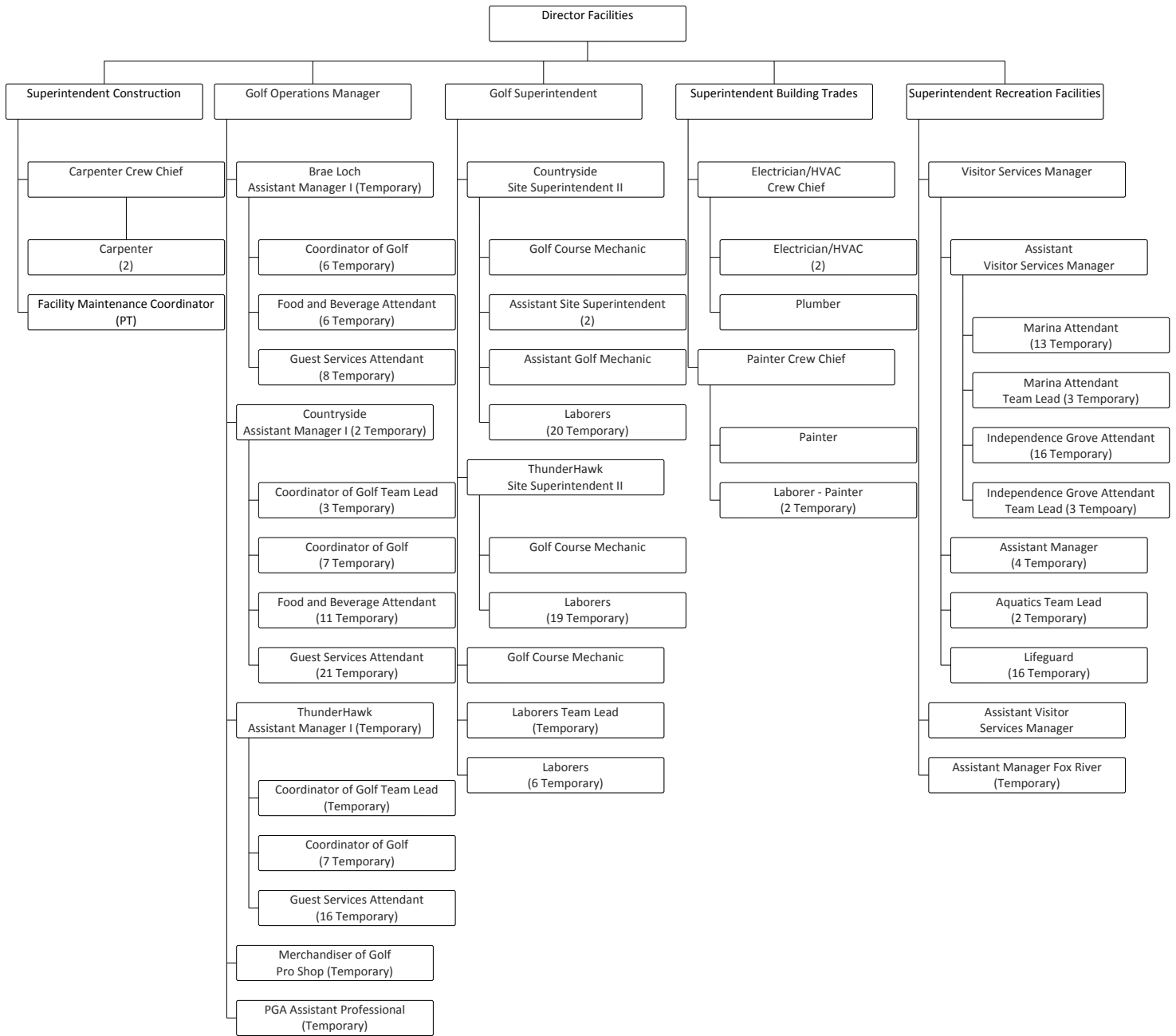


LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> Actual	<u>2015/16</u> Actual	<u>2016/17</u> Budget	<u>2016/17</u> Estimate	<u>2017/18</u> Request
Expenditures					
Commodities					
Operating Supplies	1,129	0	200	200	200
Total Commodities	1,129	0	200	200	200
Contractuals					
Dues & Subscriptions	0	0	0	0	100
Licenses & Permits	153	0	160	200	200
Natural Gas	3,778	2,881	4,500	3,000	3,400
Electricity	3,024	2,898	3,100	3,000	3,100
Telephone	1,420	2,561	3,000	2,600	3,000
Pest Control	320	480	960	960	960
Repairs & Maint. Building	4,643	5,848	4,120	5,000	4,120
IT Replacement Charge	0	0	0	0	1,250
Miscellaneous Contractuals	0	0	500	500	500
Total Contractuals	13,338	14,668	16,340	15,260	16,630
Total Operating Expenses	14,467	14,668	16,540	15,460	16,830

FACILITIES

(78.81 FTE)





GENERAL PROGRAM STATEMENT

The Facilities Department operates and manages the District’s operational facilities with an emphasis on revenue generating programs while increasing services available to the public. The department is responsible for the management, operation and maintenance of three Golf Clubs (Brae Loch, Countryside and ThunderHawk), the Fox River marina, boat launch and boat storage operations, Independence Grove Beach, Marina, Visitors Center and North Bay Pavilion, and the Greenbelt Cultural Center. The department also oversees the District’s facility license agreement with Townline Stables in Mettawa, Concessionaire Agreements at Independence Grove and ThunderHawk Golf Club, District housing license agreements, and manages and coordinates Special Use Permits that are scheduled throughout the District. The department also manages the Building Trades Division which maintains and improves the District’s buildings and structures.

KEY OBJECTIVES FOR FY 2017-18

- Continue to support construction efforts for the relocated Museum at the General Offices.
- Continue to schedule and perform capital improvement repairs and replacements on existing facilities using the District-wide Facility and Infrastructure Assessment.
- Provide maintenance and construction services to support programs, projects, and new initiatives in other departments.
- Perform maintenance responsibilities for recently acquired properties; review condition of any buildings and make recommendations for program use or potential recycling of materials.

GOLF

The Lake County Forest Preserves operate and maintain four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, golf instructional program, and learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, golf instructional program, and learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility.

The current economic environment continues to provide challenges in the golf industry. Fiscally responsible operations of the District's golf courses will be necessary to maintain a positive operating income. Expenses will continue to be analyzed for any additional savings, but an increase in operating

income will need to come from increased operating revenues. Continued increased marketing efforts and new program ideas will play a key role in this effort.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROPOSED
Golf Play Revenue	\$2,167,409	\$2,342,989	\$2,345,400	\$2,416,900
Golf Cart Revenue	\$799,087	\$782,673	\$780,000	\$790,000
Golf Shop Revenue	\$212,593	\$147,358	\$161,500	\$163,000
Golf Range Revenue	\$129,587	\$129,275	\$134,000	\$135,000
Golf Food and Beverage	\$302,134	\$343,832	\$335,000	\$338,000

FOX RIVER MARINA

Fox River Preserve's 330-acres provide year-round general public access, outdoor recreation, and environmental education opportunities in a riverfront oriented preserve. The preserve includes a 4-lane boat launch, 8 courtesy docks, a 169 slip marina, two rental shelters, restrooms, group camping area, parking, indoor boat storage and 1.5 miles of trails along the river shoreline and through the oak woodlands. The Facilities Department handles all of the boating operations which include the marina, launch and boat storage, and the Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROPOSED
Boat Slip Lease Revenue	\$84,558	\$103,480	\$97,000	\$97,000
Boat Launch Revenue	\$28,619	\$37,051	\$42,000	\$38,000
Boat Storage Revenue	\$67,172	\$78,083	\$69,000	\$65,000

INDEPENDENCE GROVE

Independence Grove offers a wide range of outdoor recreation opportunities, and recreational facilities including a visitor's center, marina with boat rentals, swimming beach, picnic pavilion, lake front plaza with amphitheater, a Des Plaines River canoe launch, and seven miles of trail with connection to the Des Plaines River Trail. Outdoor recreation areas at Independence Grove center around a 115-acre lake. The lake is designed for swimming, boating and fishing. Aquatic activities include boat rentals (kayaks, canoes, paddleboats, fishing boats, stand-up paddle boards), a swimming beach with over 400 feet of beachfront, an accessible fishing pier, and sand volleyball courts. The visitor's center also hosts a concessionaire who provides year round banquet and meeting services.

The Facilities Department handles all of the recreational operations which include the marina, swimming beach, site rentals, and summer concert series as well as the concessionaire license agreement. The Operations and Infrastructure Department is responsible for all other public use areas at the preserve.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROPOSED
Boat Rental Revenue	\$226,957	\$287,605	\$280,000	\$270,000
Beach Attendance Revenue	\$74,783	\$95,784	\$89,600	\$87,000
Non-Resident Parking Fee	\$79,370	\$95,364	\$92,000	\$85,000
Concessionaire Revenue	\$476,352	\$467,620	\$475,000	\$475,000
Site Rental Revenue	\$54,187	\$67,241	\$54,000	\$50,000

GREENBELT CULTURAL CENTER

The Greenbelt Cultural Center hosts environmental and cultural education programs, artistic performances, special events and private rentals. The Center serves the needs of area corporations, schools, non-profit groups, other community partners and individuals by providing rental opportunities.

KEY OBJECTIVES FOR FY 2017/18

- Continue to monitor and assess building operations to optimize use of green design features.
- Strategically grow the business and private rental program to minimize underutilized rental periods and maximize revenue generating potential of the facility.

FACILITIES (excluding Golf)
FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,181,430	\$1,037,998	\$1,090,220
Retirement Fund Tax Levy	281,510	278,880	289,230
Grants & Donations	8,000	8,000	6,500
Land and Building Rentals	157,440	172,750	191,300
Easements and License	0	11,400	22,800
Charges for Service and Sales	491,450	530,840	514,200
Permits	7,100	6,100	47,100
Programs and Admissions	161,200	181,600	172,000
Concessionaire Revenue	510,000	475,000	485,000
Other Revenue	400	400	400
Total Funding	2,798,530	2,702,968	2,818,750

Expenditures

Salaries (27.52 FTE)	1,404,030	1,390,900	1,435,360
Benefits	250,020	241,110	252,930
Payroll taxes and IMRF costs	281,510	278,880	289,230
Commodities	240,350	240,388	240,150
Contractuals	622,620	551,690	601,080
Total Operating Expenses	2,798,530	2,702,968	2,818,750
Capital	0	0	0
Total Expenditures	\$2,798,530	\$2,702,968	\$2,818,750

GOLF COURSE OPERATIONS

FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES

	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues			
Golf Operation Revenues	\$4,191,750	\$3,860,950	\$3,946,950
Retirement Fund Tax Levy	0	0	0
Total Operating Revenues	4,191,750	3,860,950	3,946,950
Expenses			
Salaries (51.29 FTE)	1,765,520	1,640,480	1,732,050
Benefits	190,850	195,000	190,950
Payroll taxes and IMRF costs	314,660	304,770	313,630
Commodities	882,180	806,780	816,950
Contractuals	848,750	792,530	797,790
Total Operating Expenses	4,001,960	3,739,560	3,851,370
Operating Income	\$189,790	\$121,390	\$95,580
Non-Operating Financial Activity			
Other Funding Sources			
Capital Improvement Reserves			100,840
Investment Income (Golf Fund)	25,030	21,540	25,030
Other Expenses			
Capital	(107,000)	(98,170)	(204,500)
	(\$81,970)	(\$76,630)	(\$78,630)
Net Cash Generated (Loss)	\$107,820	\$44,760	\$16,950

Details of the Golf Operation budgets are found in the Enterprise Fund tab.

Budget Summary for Fiscal Year 2017/18

Fund: 1000 General Corporate Fund

Department Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Land & Building Leases	177,911	153,603	59,440	72,750	93,300
Miscellaneous Revenue	16,620	1,120	400	400	400
District Housing Rental	109,102	101,667	98,000	100,000	98,000
Concessionaire Revenue	476,352	467,620	510,000	475,000	485,000
Licenses	0	0	0	11,400	22,800
Admissions-Beach	73,711	94,569	83,000	88,000	85,000
Punch Card Admissions	1,072	1,216	4,000	1,600	2,000
Donations	25,595	1,900	8,000	8,000	6,500
Picnic Permits	3,634	3,565	3,500	3,500	3,500
Special Use Permits	0	0	0	0	40,000
Fishing Permits	3,230	3,143	3,600	2,600	3,600
Equipment Rental	233,308	293,257	258,500	285,000	276,000
Packaged Sales	2,572	3,498	2,550	3,350	3,250
Banquet Food Sales	3,610	600	400	290	450
Food and Beverage Sales	9,678	12,047	10,000	11,000	11,000
Seasonal Marina Slip-Resident	52,407	61,482	55,000	55,000	55,000
Seasonal Marina Slip-Non Res	30,576	41,399	40,000	40,000	40,000
Daily Slip Fee	1,575	600	2,000	2,000	2,000
Daily Boat Launch Non-Resider	2,785	3,500	2,000	2,000	2,000
Daily Boat Launch Pass	20,214	22,776	24,000	24,000	24,000
Boat Storage	67,172	75,372	60,000	64,000	60,000
Marina Store Sales	3,781	3,268	4,000	3,200	3,500
Boat In/Out Service	19,573	22,180	20,000	20,000	20,000
Trailer Storage	5,904	2,711	5,000	5,000	5,000
Parking Fees	79,370	95,364	74,200	92,000	85,000
Daily Boat Launch Pass-Non Res	5,620	10,775	8,000	16,000	12,000
Total Revenues	\$1,425,372	\$1,477,232	\$1,335,590	\$1,386,090	\$1,439,300
Expenditures					
Personnel					
Salaries & Wages	912,219	1,115,149	1,118,240	1,106,400	1,158,410
Part Time Wages	227,474	245,728	276,080	275,650	268,820
Overtime Wages	1,452	3,181	2,300	3,020	2,300
Sick Pay Reimbursement	6,289	6,829	7,410	5,830	5,830
Health Insurance	200,183	255,332	250,020	241,110	252,930
Total Personnel	1,347,617	1,626,219	1,654,050	1,632,010	1,688,290
Commodities					
Office Supplies	3,443	2,944	3,300	3,300	3,300
Furniture & Equipment	15,522	9,767	10,500	10,000	10,000
Software	0	0	0	28	0
Postage	405	125	500	350	500
Uniforms	4,796	9,572	8,850	8,850	8,850
Small Tools & Equipment	18,385	5,883	7,400	7,400	7,400
Building Maint. Supplies	101,598	112,879	108,700	108,200	108,200
Equipment Maint. Supplies	7,565	31,829	60,500	60,500	60,500
Operating Supplies	26,088	27,909	29,400	30,860	30,200
Cost of Goods Sold	9,561	12,267	11,200	10,900	11,200
Total Commodities	187,363	213,175	240,350	240,388	240,150

Budget Summary for Fiscal Year 2017/18

Fund: 1000 General Corporate Fund

Department Operations Facilities

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Contractuals					
Computer Fees & Services	1,294	0	1,500	1,500	1,500
Consulting Fees	4,300	11,325	3,000	0	3,000
Merchant Credit Card Fees	10,369	11,612	11,500	11,800	12,000
Advertising	12,367	1,699	1,300	1,000	1,300
Printing	5,796	2,618	2,650	2,600	2,650
Dues & Subscriptions	837	1,077	1,210	1,070	1,130
Licenses & Permits	5,340	1,888	7,610	6,610	6,610
Natural Gas	88,702	51,592	99,400	75,000	80,400
Electricity	271,539	181,458	162,000	167,800	167,000
Telephone	33,064	50,488	27,200	24,600	28,440
Water & Sewer	13,505	12,423	10,700	12,300	13,000
Pest Control	6,937	4,775	4,160	5,600	5,500
Repairs & Maint. Building	87,333	66,472	91,200	76,980	100,200
Repairs & Maint. Grounds	644	0	0	0	0
Repairs & Maint. Equipment	43,466	21,612	49,000	44,000	45,000
Equipment Rental	16,799	13,700	10,200	13,000	12,770
Vehicle Replacement Charge	29,427	42,180	29,440	29,440	33,400
IT Replacement Charge	3,970	21,430	16,710	16,710	20,340
Certifications and Education	2,656	235	2,390	2,390	2,390
Professional Development	4,097	3,847	6,350	6,150	10,150
Mileage Reimbursement	1,528	437	900	1,230	2,700
Real Estate & Drainage Taxes	8,924	6,549	8,000	8,000	8,000
Miscellaneous Contractuals	52,038	41,823	76,200	43,910	43,600
Total Contractuals	704,932	549,240	622,620	551,690	601,080
Total Operating Expenses	2,239,912	2,388,640	2,517,020	2,424,088	2,529,520
Capital					
Miscellaneous Capital	8,017	0	0	0	0
Total Capital	8,017	0	0	0	0
Total Expenditures	2,247,929	2,388,640	2,517,020	2,424,088	2,529,520
Net Tax Levy Impact	822,557	911,408	1,181,430	1,037,998	1,090,220

Budget Summary for Fiscal Year 2017/18

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Fox River Marina

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Revenues					
Miscellaneous Revenue	387	61	100	100	100
Seasonal Marina Slip-Resident	52,407	61,482	55,000	55,000	55,000
Seasonal Marina Slip-Non Res	30,576	41,399	40,000	40,000	40,000
Daily Slip Fee	1,575	600	2,000	2,000	2,000
Daily Boat Launch Non-Resident	2,785	3,500	2,000	2,000	2,000
Daily Boat Launch Pass	20,214	22,776	24,000	24,000	24,000
Boat Storage	67,172	75,372	60,000	64,000	60,000
Boat In/Out Service	19,573	22,180	20,000	20,000	20,000
Trailer Storage	5,904	2,711	5,000	5,000	5,000
Daily Boat Launch Pass-Non Res	5,620	10,775	8,000	16,000	12,000
Total Revenues	\$206,213	\$240,856	\$216,100	\$228,100	\$220,100
Expenditures					
Personnel					
Salaries & Wages	2,892	8,330	8,550	8,590	14,810
Part Time Wages	21,000	26,110	26,640	26,640	27,600
Sick Pay Reimbursement	0	192	200	200	200
Health Insurance	1,205	2,272	2,220	2,160	2,580
Total Personnel	25,097	36,904	37,610	37,590	45,190
Commodities					
Office Supplies	614	507	800	800	800
Postage	0	0	100	80	100
Uniforms	239	263	250	250	250
Small Tools & Equipment	79	95	500	500	500
Building Maint. Supplies	0	35	500	500	500
Equipment Maint. Supplies	0	0	10,000	10,000	10,000
Operating Supplies	323	166	800	800	800
Total Commodities	1,255	1,066	12,950	12,930	12,950
Contractuals					
Merchant Credit Card Fees	2,135	2,712	3,000	3,000	3,000
Printing	1,148	1,170	1,000	1,000	1,000
Telephone	250	1,294	800	1,700	1,920
Equipment Rental	2,330	2,330	1,600	1,170	1,170
IT Replacement Charge	0	1,090	860	860	1,050
Mileage Reimbursement	0	0	300	300	300
Miscellaneous Contractuals	0	0	3,000	3,000	3,000
Total Contractuals	5,863	8,596	10,560	11,030	11,440
Total Expenditures	32,215	46,566	61,120	61,550	69,580
Net Tax Levy Impact	(173,998)	(194,290)	(154,980)	(166,550)	(150,520)

Budget Summary for Fiscal Year 2017/18

Fund: 1000

General Corporate Fund

Department:

Operations Facilities - Independence Grove

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Land & Building Leases	54,187	67,242	50,000	54,000	50,000
Miscellaneous Revenue	14,878	995	200	200	200
Concessionaire Revenue	476,352	467,620	500,000	475,000	475,000
Admissions-Beach	73,711	94,569	83,000	88,000	85,000
Punch Card Admissions	1,072	1,216	4,000	1,600	2,000
Donations	6,175	1,900	8,000	8,000	6,500
Picnic Permits	3,634	3,565	3,500	3,500	3,500
Fishing Permits	3,230	3,143	3,600	2,600	3,600
Equipment Rental	233,308	293,257	258,500	285,000	276,000
Packaged Sales	2,572	3,498	2,550	3,350	3,250
Food and Beverage Sales	9,678	12,047	10,000	11,000	11,000
Marina Store Sales	3,781	3,268	4,000	3,200	3,500
Parking Fees	79,370	95,364	74,200	92,000	85,000
Total Revenues	\$961,948	\$1,047,684	\$1,001,550	\$1,027,450	\$1,004,550
Expenditures					
Personnel					
Salaries & Wages	141,323	120,786	122,970	124,270	135,510
Part Time Wages	174,942	179,703	206,820	206,820	201,780
Overtime Wages	17	14	300	600	300
Sick Pay Reimbursement	2,356	770	800	800	800
Health Insurance	54,231	52,125	54,000	52,650	55,230
Total Personnel	372,869	353,398	384,890	385,140	393,620
Commodities					
Office Supplies	1,124	1,839	2,000	2,000	2,000
Furniture & Equipment	9,865	9,767	10,000	10,000	10,000
Postage	69	59	200	200	200
Uniforms	4,522	6,747	6,250	6,250	6,250
Small Tools & Equipment	13,788	378	500	500	500
Building Maint. Supplies	5,395	6,507	8,700	8,700	8,700
Equipment Maint. Supplies	7,352	31,118	36,500	36,500	36,500
Operating Supplies	17,010	17,568	20,400	21,400	21,400
Cost of Goods Sold	9,561	12,267	11,200	10,900	11,200
Total Commodities	68,686	86,250	95,750	96,450	96,750
Contractuals					
Merchant Credit Card Fees	6,426	7,719	8,000	8,000	8,000
Advertising	814	565	1,000	1,000	1,000
Printing	1,395	1,162	1,500	1,500	1,500
Dues & Subscriptions	777	464	580	580	580
Natural Gas	2,583	5,803	7,000	7,000	7,000
Electricity	4,902	12,815	7,000	12,000	12,000
Telephone	579	4,366	4,500	4,700	4,780
Water & Sewer	876	2,731	2,200	2,800	2,800
Repairs & Maint. Building	726	0	4,000	6,500	4,000
Repairs & Maint. Equipment	1,024	1,485	4,000	4,000	4,000
Equipment Rental	3,034	3,142	4,600	4,830	4,600
IT Replacement Charge	1,640	6,760	5,230	5,230	6,520
Certifications and Education	50	0	60	60	60
Professional Development	3,825	1,000	1,000	1,000	3,000
Mileage Reimbursement	0	22	100	100	100
Miscellaneous Contractuals	19,647	29,874	21,200	30,000	24,600
Total Contractuals	48,298	77,908	71,970	89,300	84,540
Total Operating Expenses	489,853	517,556	552,610	570,890	574,910

Budget Summary for Fiscal Year 2017/18

Fund: 1000 General Corporate Fund

Department: Operations Facilities - Independence Grove



LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Capital					
Furniture & Fixtures	0	0	0	0	0
Miscellaneous Capital	8,017	0	0	0	0
Total Capital	8,017	0	0	0	0
Total Expenditures	497,870	517,556	552,610	570,890	574,910
Net Tax Levy Impact	(464,078)	(530,128)	(448,940)	(456,560)	(429,640)

Budget Summary for Fiscal Year 2017/18

Fund: 1000

General Corporate Fund

Department

Operations Facilities - Greenbelt

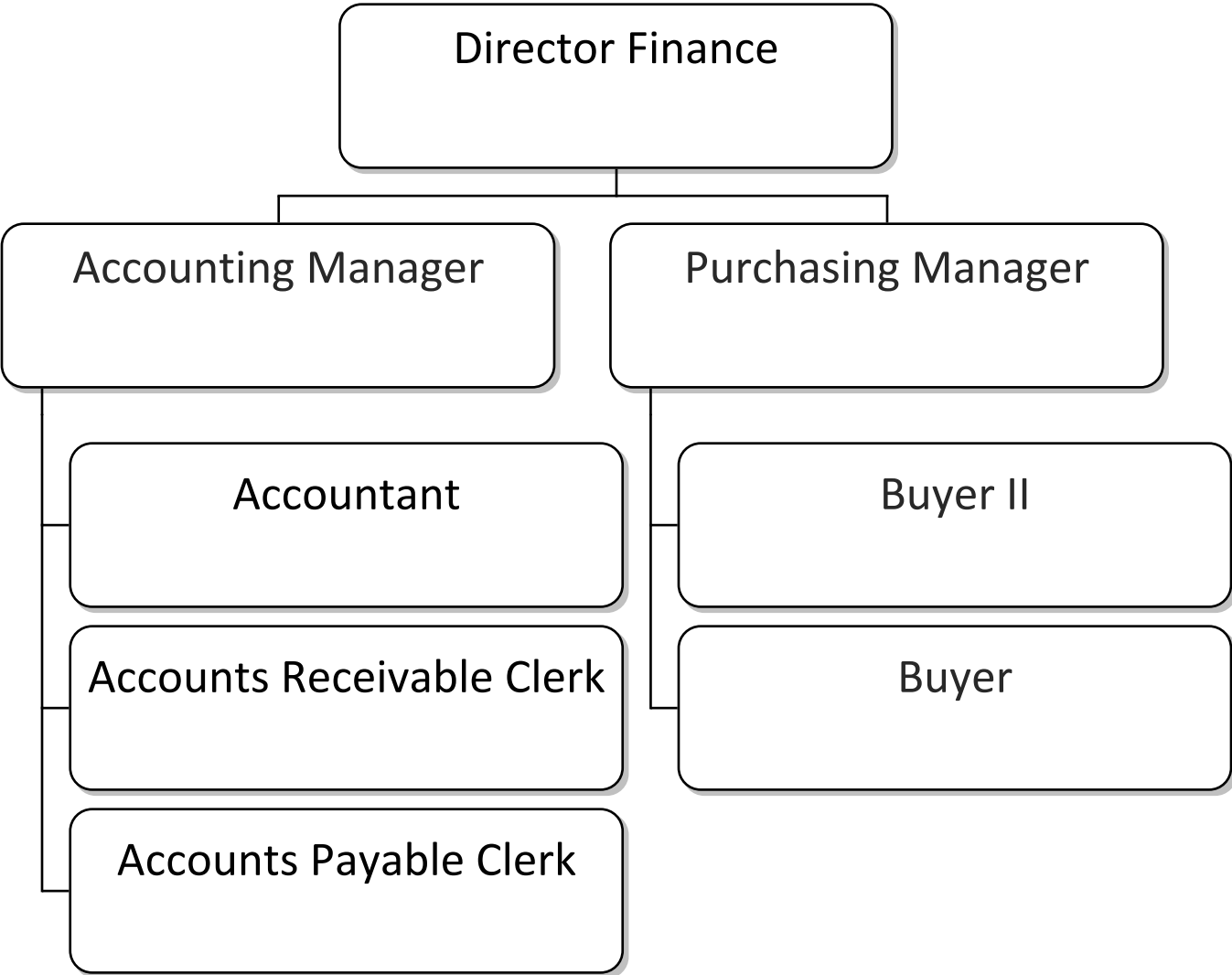
**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Land & Building Leases	115,373	82,797	5,500	15,000	5,500
Miscellaneous Revenue	1,355	64	100	100	100
Concessionaire Revenue	0	0	10,000	0	10,000
Donations	19,420	0	0	0	0
Banquet Food Sales	3,610	600	400	290	450
Total Revenues	\$139,758	\$83,461	\$16,000	\$15,390	\$16,050
Expenditures					
Personnel					
Salaries & Wages	111,790	84,890	65,340	56,390	66,480
Part Time Wages	31,532	14,817	18,860	18,430	15,190
Overtime Wages	37	134	0	50	0
Sick Pay Reimbursement	0	577	580	1,050	1,050
Health Insurance	29,742	28,000	15,020	12,780	14,990
Total Personnel	173,101	128,418	99,800	88,700	97,710
Commodities					
Office Supplies	1,705	598	500	500	500
Furniture & Equipment	5,657	0	500	0	0
Software	0	0	0	28	0
Postage	247	0	200	10	100
Building Maint. Supplies	3,327	1,484	2,000	1,500	1,500
Operating Supplies	3,004	2,937	3,200	3,260	3,000
Total Commodities	13,940	5,019	6,400	5,298	5,100
Contractuals					
Computer Fees & Services	1,294	0	900	900	900
Merchant Credit Card Fees	1,808	1,181	500	800	1,000
Advertising	11,553	1,134	300	0	300
Printing	3,253	286	150	100	150
Dues & Subscriptions	45	90	110	(30)	30
Licenses & Permits	600	1,856	610	610	610
Natural Gas	4,383	2,596	4,400	3,000	3,400
Electricity	28,709	28,847	29,000	29,000	29,000
Telephone	16,764	14,056	16,200	13,000	16,020
Water & Sewer	1,134	2,165	2,000	2,000	2,300
Pest Control	471	236	0	0	0
Repairs & Maint. Building	9,088	6,000	13,000	6,000	13,000
Repairs & Maint. Equipment	6,432	979	4,000	4,000	4,000
Equipment Rental	6,564	2,125	3,000	3,000	3,000
IT Replacement Charge	2,330	6,810	4,720	4,720	5,370
Professional Development	199	0	200	0	0
Mileage Reimbursement	924	335	300	630	300
Miscellaneous Contractuals	31,791	11,524	52,000	10,330	16,000
Total Contractuals	127,342	80,220	131,390	78,060	95,380
Total Operating Expenses	314,383	213,657	237,590	172,058	198,190
Net Tax Levy Impact	174,625	130,196	221,590	156,668	182,140

FINANCE



(8.0 FTE)





GENERAL PROGRAM STATEMENT

The Finance Department effectively manages the District’s accounting and treasury functions, debt and assets management, and provision of financial planning and accountability. The purchasing division also operates within Finance.

Finance ensures the District has sufficient resources to carry out its mission and that sound fiscal policies and practices are in place in order to maintain the “AAA” bond rating and to secure financing for capital projects. Finance is responsible for developing and administering a high quality annual operating budget and Capital Improvement Plan. An audit and Comprehensive Annual Financial Report are conducted and prepared annually.

The purchasing division procures supplies, services and equipment in the most economical manner while providing the highest level of purchasing services and complying with all state and federal regulations.

KEY OBJECTIVES FOR FY 2017-18

- Maintain the District’s strong financial performance through continued conservative financial management.
- Monitor the county’s equalized assessed valuation and plan accordingly.
- Continue to monitor and adjust budget assumptions and update 10-year financial forecast.
- Develop and administer a high quality annual operating budget and Capital Improvement Plan in coordination with department directors and standing committees.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATE	2017/18 PROJECTED
Debt Rating – Standard & Poor’s ⁽¹⁾	AAA	AAA	AAA	AAA
Debt Rating – Moody’s ⁽¹⁾	Aaa	Aaa	Aaa	Aaa
Number of Debt Issuances or Refundings	1	2	2	0

⁽¹⁾ Highest rating



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$1,039,990	\$979,090	\$1,060,110
Retirement Fund Tax Levy	119,530	115,880	133,660
Investment Income (Audit Fund)	1,000	1,000	1,000
Use of Audit Fund balance	48,790	42,330	42,310
Total Funding	1,209,310	1,138,300	1,237,080

Expenditures

Salaries (8.00 FTE)	598,400	580,190	665,610
Benefits	116,650	96,270	131,640
Payroll taxes and IMRF costs	119,530	115,880	133,660
Commodities	7,090	6,640	8,780
Contractuals	367,640	339,320	297,390
Total Operating Expenses	1,209,310	1,138,300	1,237,080
Capital	0	0	0
Total Expenditures	\$1,209,310	\$1,138,300	\$1,237,080

Budget Request for Fiscal Year 2017/18

Fund: 1000 General Corporate Fund

Department: Finance



LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Expenditures					
Personnel					
Salaries & Wages	498,673	506,669	528,120	518,530	594,270
Sick Pay Reimbursement	1,253	1,945	1,300	2,500	2,500
Health Insurance	84,944	79,232	102,210	86,770	117,200
Total Personnel	584,870	587,846	631,630	607,800	713,970
Commodities					
Office Supplies	6,213	3,745	4,090	4,090	5,180
Computer Hardware	0	0	0	0	1,000
Books, Periodicals, Manuals	0	0	150	100	100
Postage	2,307	2,166	2,650	2,250	2,300
Operating Supplies	3	208	200	200	200
Total Commodities	8,523	6,119	7,090	6,640	8,780
Contractuals					
Computer Fees & Services	80,853	84,536	86,300	89,000	94,790
Advertising	34	584	760	760	760
Printing	2,269	4,322	3,200	3,200	3,500
Dues & Subscriptions	715	960	1,470	1,470	1,470
Electricity	0	104,569	115,000	110,000	61,130
Telephone	721	722	800	800	800
Water & Sewer	0	773	630	800	880
Disposal Services	0	927	900	950	1,090
Pest Control	0	0	840	600	830
Repairs & Maint. Building	0	10,015	17,210	11,060	13,500
Repairs & Maint. Equipment	0	0	400	400	400
Equipment Rental	11,392	17,237	16,400	16,100	16,550
IT Replacement Charge	2,630	7,610	5,570	5,570	6,790
Professional Development	3,243	5,852	12,300	7,300	12,300
Mileage Reimbursement	0	0	0	210	50
Miscellaneous Contractuals	18,073	13,095	18,150	16,000	16,150
Total Contractuals	119,930	251,202	279,930	264,220	230,990
Total Operating Expenses	713,323	845,167	918,650	878,660	953,740

Budget Request Summary for Fiscal Year 2017/18

Fund: 2200 Audit Fund

Department: Finance



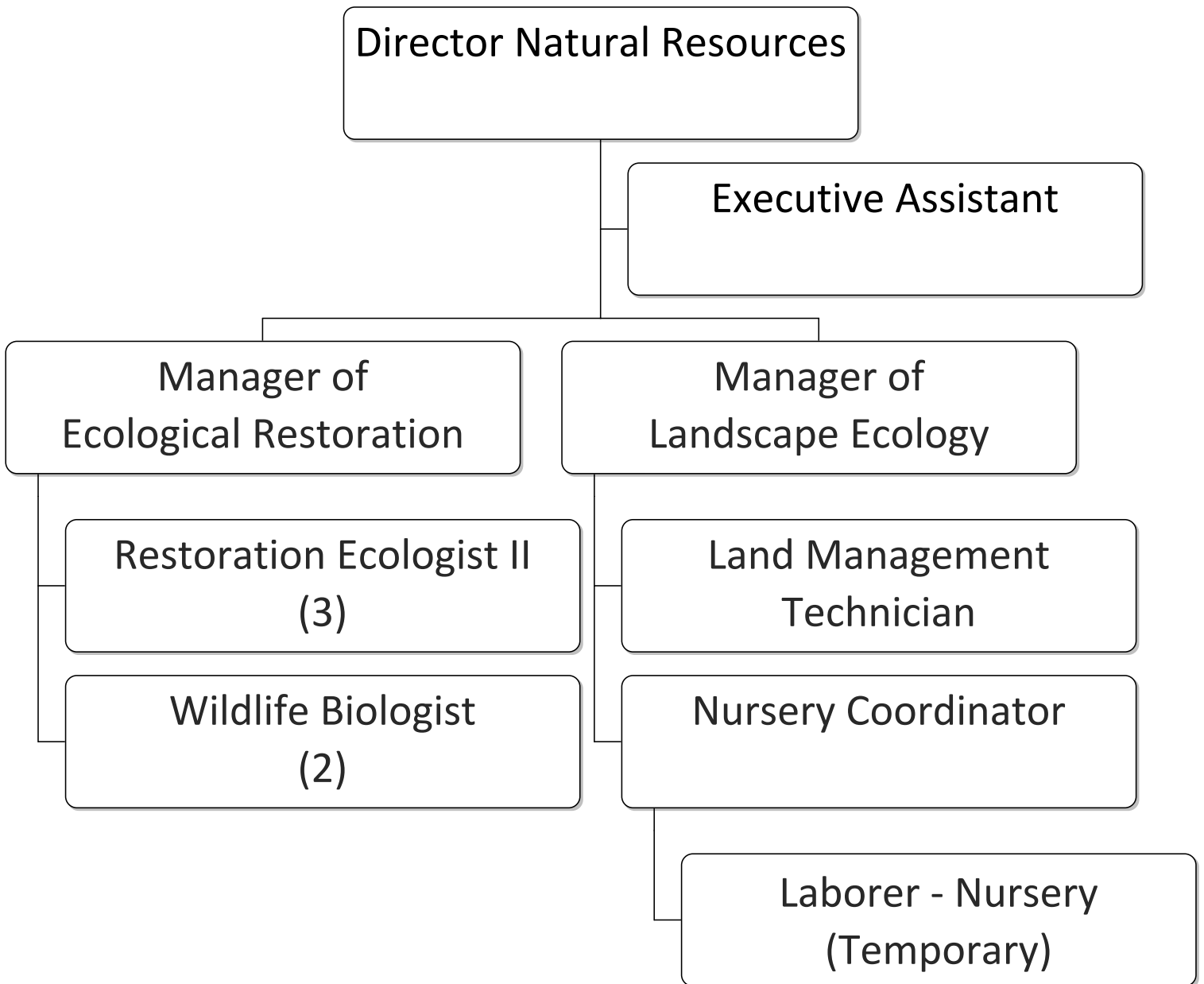
LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Expenditures					
Personnel					
Salaries & Wages	55,644	62,092	68,980	58,850	68,530
Sick Pay Reimbursement	0	117	0	310	310
Health Insurance	7,923	9,047	14,440	9,500	14,440
Total Personnel	63,567	71,256	83,420	68,660	83,280
Contractuals					
Auditing Fees	56,200	52,523	70,000	64,000	55,000
Computer Fees & Services	3,246	3,408	3,450	3,580	3,760
Consulting Fees	5,250	7,300	6,000	7,000	7,000
IT Replacement Charge	200	790	520	520	640
Total Contractuals	64,896	64,021	79,970	75,100	66,400
Total Operating Expenses	128,463	135,277	163,390	143,760	149,680

NATURAL RESOURCES



(11.4 FTE)



NATURAL RESOURCES DEPARTMENT

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Natural Resources Department is responsible for natural resource, ecological and wildlife management programs, including restoration of natural plant communities for plants and animals, controlled burn management, endangered-threatened-rare species monitoring and management, native seed nursery management, wildlife monitoring, conservation and research, animal damage management, invasive plant species management and farmland licenses. The Department prepares, designs and implements ecological restoration plans, provides contract administration of contractors and consultants, and coordinates and manages the implementation of Board-approved District habitat restoration projects utilizing in-house staff, contractors and volunteers.

KEY OBJECTIVES FOR FY 2017-18

- Continue implementation of approved Ten-Year Capital Improvement Plan.
- Continue implementation of the Southern Des Plaines Woodland Habitat Restoration Project including implementation of phase three of the canopy thinning treatments at Edward L. Ryerson Conservation Area, Captain Daniel Wright Woods Forest Preserve, MacArthur Woods Forest Preserve, and Grainger Woods Conservation Preserve, and expansion of the woodland breeding bird study in partnership with the Illinois Natural History Survey.
- Continue pilot project for the removal of buckthorn around Middlefork Savanna Forest Preserve working with the City of Lake Forest and Lake Forest Open Lands Association and other partners to solicit grant funds, and communicating with area neighbors.
- Continue leading the Chiwaukee Prairie Illinois Beach Lake Plain Partnership with Illinois and Wisconsin Departments of Natural Resources, Wisconsin Nature Conservancy and others to restore the historical hydrological conditions to Spring Bluff Forest Preserve and other natural communities of the Lake Plain.
- Begin implementation of the Lake County Green Infrastructure Model and Strategy which recommended four 10,000-acre ecological complexes, which include large woodland, wetland and prairie habitats, Lake Michigan protection/restoration areas, water resource areas, and determine economic value of ecosystem services.
- Continue collaboration with the Morton Arboretum and the Chicago Regional Trees Initiative for the recovery of oak ecosystems, increase of county-wide tree canopy, and reduction of European Buckthorn.
- Continue implementation of the Ethel's Woods-North Mill Creek restoration project including engineering, permitting and implementation of phase two.
- Continue collaboration with Chicago Wilderness, Peggy Notebaert Nature Museum, and Lincoln Park Zoo for the development of re-introduction strategies for Blanding's Turtle, Smooth Green Snake, Spotted Salamander, Wood Frog, and Meadow Jumping Mouse.
- Continue implementation of the Deer Management Program, including new natural areas for management.
- Continue to enhance the volunteer stewardship program to support current land stewardship efforts and engage the next generation of ecological stewards and volunteers.
- Continue the operation of the native seed nursery generating seed for restoration projects and providing rare local geno-types.
- Complete the implementation of the coastal habitat restoration project at Fort Sheridan as part of the USACE's Great Lakes Fishery and Ecosystem Restoration program and the US Forest Service State and Private Forestry Program.

- Coordinate with Northern Illinois University’s Institute for the Study of Environment, Sustainability, and Energy for the ecological assessment of wildlife populations and trends.
- Continued implementation of ecological monitoring and analysis of both ecological and management data to assess impacts of restoration and management on flora, fauna, and abiotic components of our lands.
- Seek to increase the number of acres safely treated under the controlled burn program through more efficient use of existing resources and improve communication with adjacent landowners and the general public.
- Complete the implementation of the Illinois State Toll Highway Authority mitigation plan at Pines Dunes which includes five years of management to achieve mitigation goals across 300 acres of wetland restoration and upland enhancement areas.
- Coordinate with the Illinois State Toll Highway Authority, Illinois Department of Transportation and the Lake County Division of Transportation for planning and assessment of the Route 53/120 roadway project including possible open space and mitigation opportunities.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, mitigation and restoration at Buffalo Creek Forest Preserve and wetland mitigation project at Wright Woods Forest Preserve.
- Implement the Oak Ecosystem Recovery Plan, and continue to collaborate with regional partners on Oak awareness month and the development of a community involvement project to protect, enhance and expand oak communities in the region.
- Participate in the collaborative efforts with Citizens for Conservation and Bobolink Foundation for restoration of Grassy Lake and Cuba Marsh Forest Preserves.
- Participate in the Des Plaines River Working Group to develop a baseline assessment and identify impairments in the Des Plaines River Watershed and begin development of an aquatic resource management program.
- Participate in Lake County Stormwater Management Commission’s Des Plaines River Watershed planning effort.
- Continue District’s annual reforestation program planting native trees and shrubs focusing on the identification of potential 1000-acre woodland complexes.
- Continue priority habitat restoration projects at Grant Woods, Van Patten Woods, Lakewood, Kettle Grove, Grassy Lake, Middlefork Savanna, Rollins Savanna, Spring Bluff, Captain Daniel Wright Woods, Lyons Woods, Prairie Wolf, Wadsworth Savanna Forest Preserves, Grainger Woods Conservation Preserve and Edward L. Ryerson Conservation Area.
- Aggressively pursue and take a leadership role with outside partnerships, collaborations, grants and revenue opportunities.

PERFORMANCE MEASUREMENTS	2016/17 ESTIMATED	2016/17 ACTUAL	2017/18 PROJECTED
Prairie, Woodland, Wetlands Seeded (acres)	288	438	350
Reforestation (trees/shrubs planted)	4,200	2,975	3,000
Prescribed Burn Management (acres)	3,100	3,191	3,300
Selective Clearing Projects (acres)	520	929	788
Farmland Management (acres)	2,800	2,558	2,500

NATURAL RESOURCES
FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

Development Fund Tax Levy	\$3,100,884	\$1,985,900	\$2,056,470
Retirement Fund Tax Levy	161,420	159,560	178,700
Grants and Donations	366,463	1,181,806	231,470
Land and Building Rentals	414,900	456,760	464,350
Other Revenues	25,160	49,930	25,000
Total Funding	4,068,827	3,833,956	2,955,990

Expenditures

Salaries (11.40 FTE)	805,084	795,800	886,830
Benefits	151,430	131,900	130,240
Payroll taxes and IMRF costs	161,420	159,560	178,700
Commodities	112,500	118,820	112,500
Contractuals	1,572,603	1,452,640	1,475,280
Total Operating Expenses	2,803,037	2,658,720	2,783,550
Capital	1,265,790	1,175,236	172,440
Total Expenditures	\$4,068,827	\$3,833,956	\$2,955,990

Budget Request Summary for Fiscal Year 2017/18

Fund: 2000 Land Development Fund

Department: Natural Resources

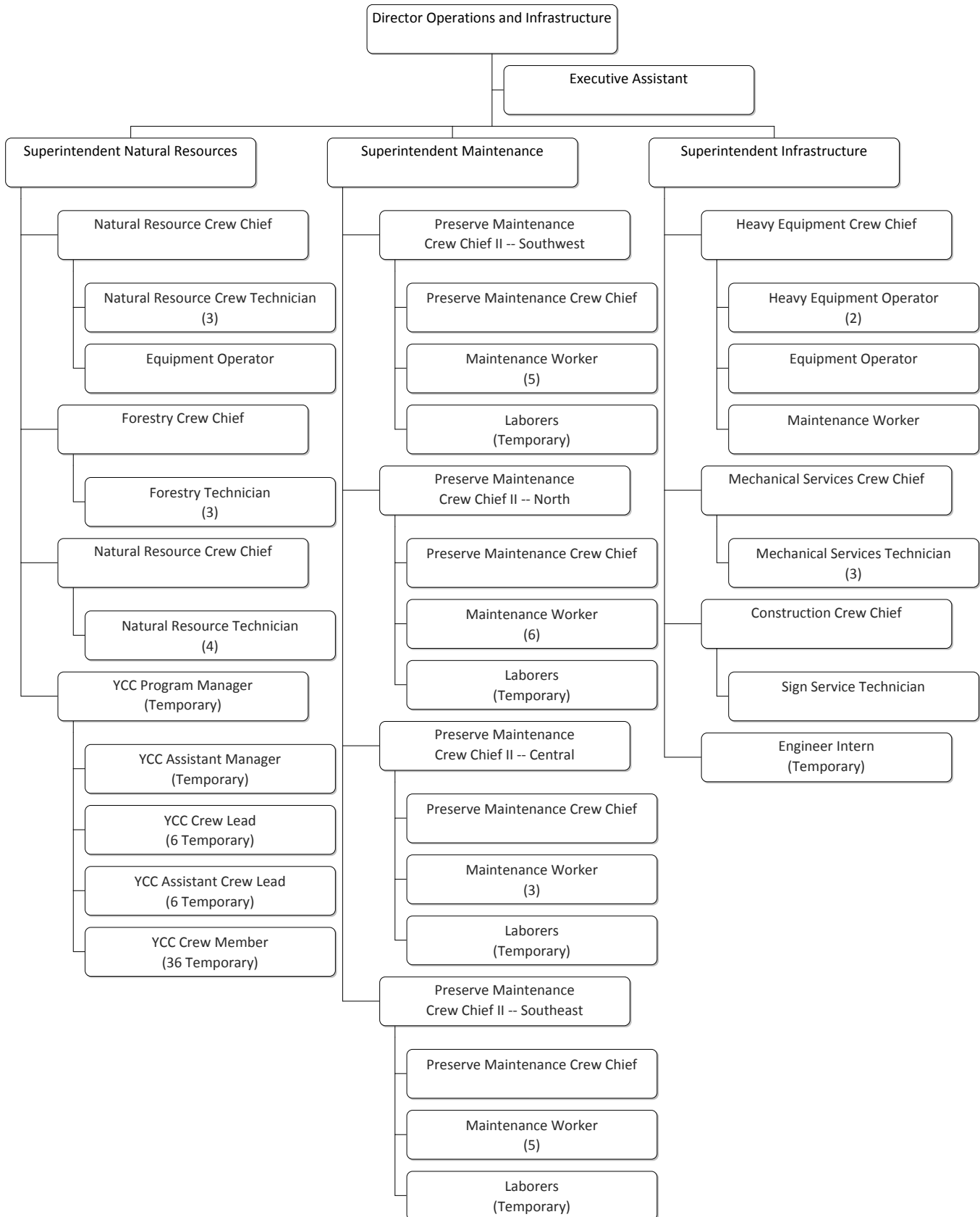
**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	707,387	761,958	799,564	788,090	869,180
Part Time Wages	16,414	0	0	0	9,900
Sick Pay Reimbursement	6,486	4,668	5,520	7,710	7,750
Health Insurance	142,281	143,828	151,430	131,900	130,240
Total Personnel	872,568	910,454	956,514	927,700	1,017,070
Commodities					
Office Supplies	907	1,373	1,000	1,000	1,000
Books, Periodicals, Manuals	145	46	400	4,130	400
Postage	9,487	12,568	11,700	11,720	11,700
Uniforms	1,473	1,631	1,800	1,800	1,800
Small Tools & Equipment	1,394	2,515	2,500	4,560	2,500
Ground Maint. Supplies	91,565	76,594	72,000	71,970	72,000
Equipment Maint. Supplies	1,166	858	1,100	1,000	1,100
Operating Supplies	33,302	22,390	22,000	22,640	22,000
Total Commodities	139,439	117,975	112,500	118,820	112,500
Contractuals					
Legal Fees	4,222	20,650	12,000	15,000	14,000
Computer Fees & Services	0	3,000	5,300	5,300	5,300
Consulting Fees	136,140	190,287	212,796	212,800	150,000
Advertising	1,493	2,319	1,800	1,800	1,800
Printing	5,055	7,647	12,150	8,440	12,300
Dues & Subscriptions	1,860	1,855	19,500	19,500	23,000
Licenses & Permits	0	0	0	0	7,250
Natural Gas	965	1,045	1,000	1,050	1,050
Electricity	7,593	24,297	26,990	26,990	12,220
Telephone	9,296	21,729	23,000	25,000	25,000
Water & Sewer	90	180	150	150	170
Disposal Services	109	215	170	200	220
Pest Control	0	0	200	130	170
Ecological Land Mgmt Contract	433,702	383,351	386,649	385,000	385,000
Repairs & Maint. Building	0	2,327	4,000	2,570	2,610
Repairs & Maint. Grounds	14	0	0	0	0
Equipment Rental	9,869	8,051	12,810	12,340	14,320
Vehicle Replacement Charge	4,647	13,940	13,660	13,660	13,660
IT Replacement Charge	0	12,600	13,330	13,330	16,210
Certifications and Education	306	776	1,800	1,500	550
Professional Development	3,389	1,950	4,920	4,900	4,900
Mileage Reimbursement	745	424	700	700	700
Miscellaneous Contractuals	19,314	31,426	34,546	31,400	31,000
Total Contractuals	638,809	728,069	787,471	781,760	721,430
Total Operating Expenses	1,650,816	1,756,498	1,856,485	1,828,280	1,851,000
Total Expenditures	1,650,816	1,756,498	1,856,485	1,828,280	1,851,000

OPERATIONS AND INFRASTRUCTURE



(73.94 FTE)



OPERATIONS AND INFRASTRUCTURE DEPARTMENT

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Operations and Infrastructure Department consists of four divisions: Administration, Grounds Maintenance, Infrastructure and Natural Resources.

The Administration Division provides management, administrative and clerical support to other divisions, provides direct customer service, performs data entry and manages office technology.

The Grounds Maintenance Division perform grounds and trail maintenance, tree and turf maintenance, minor building maintenance, garbage pick-up, snow removal and general upkeep of preserves.

The Infrastructure Division performs utility, roadway and major trail repairs along with other types of service requiring heavy construction equipment; performs building demolitions; installs and repairs fences, signs, benches and gates; performs mechanical repair and preventive maintenance on District vehicles and equipment; fabricates gates and other steel structures; produces District signs and banners; and receives incoming materials and maintains a central stores operation for the entire District.

The Natural Resources Division supports the District's natural resource management program through land restoration, controlled burning, reforestation and invasive species removal and control; and also conducts major forestry operations along trail corridors, within developed areas of the preserves and along the Des Plaines River, and includes the management of the summer Youth Conservation Corps (YCC) program.

KEY OBJECTIVES FOR FY 2017-18

- Provide maintenance, construction, and natural resource management services to support on-going programs and projects and new initiatives in other departments.
- Review both in-house and outsourced service contracts that provide grounds and infrastructure maintenance to insure the District is using financial resources efficiently.
- Perform additional maintenance responsibilities for recently developed and acquired properties and those scheduled for development and acquisition within the next fiscal year. Continue to ensure coverage of land-banked properties.
- Continue pruning and removing invasive and hazard trees along the Des Plaines River Trail and Millennium Trail.
- Perform demolition and site clean-up of vacated buildings and recently acquired properties.
- Continue trail resurfacing and repair projects throughout the District trail system.

- In conjunction with the Ecological Land Management Program, continue to provide staff hours for controlled burning, including overtime and on weekends.
- Complete reforestation projects at Gander Mountain, Lakewood, Marl Flat, Rollins Savanna and other preserves.
- Install native seed at Lakewood Forest Preserve, Middlefork Savanna Forest Preserve, Rollins Savanna Forest Preserve, Van Patten Woods Forest Preserve and other preserves.
- Work with the Illinois Department of Agriculture and regional forestry agencies in monitoring and reacting to the documented Emerald Ash Borer infestation.
- Continue proactive tree maintenance program in developed areas, concentrating on pest and disease management.
- Continue to work with the River Steward Volunteer Program. Volunteers clear log jams and debris from the river and improve appearance of canoe launches.
- Provide seasonal crew leaders and managers along with materials and equipment for the summer YCC program.

PERFORMANCE MEASUREMENTS	2014/15	2015/16	2016/17	2017/18
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Total Acres	30,237	30,840	31,015	31,100
% Increase Since FY 2000	42.5%	45.4	46.2%	46.6%
Improved Sites	45	45	45	45
Unimproved Sites	20	20	20	20
Trail Miles Maintained	192	202	203	207
Buildings and Structures Maintained	155	157	148	135
Picnic Shelters Operated	33	33	33	33
Vehicles and Large Equipment Maintained	171	178	178	178

OPERATIONS & INFRASTRUCTURE
 FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$4,401,750	\$4,167,049	\$4,427,690
Development Fund Tax Levy	2,773,200	2,631,390	2,788,860
Retirement Fund Tax Levy	871,090	846,270	878,930
Grants & Donations	132,990	120,250	136,990
Charges for Service and Sales	701,480	701,480	659,890
Other Revenue	159,490	221,916	264,970
Use of Fund balance	142,372	95,880	120,540
Total Funding	9,182,372	8,784,235	9,277,870

Expenditures

Salaries (73.94 FTE)	4,344,590	4,220,820	4,361,930
Benefits	895,650	871,100	936,260
Payroll taxes and IMRF costs	871,090	846,270	878,930
Commodities	1,115,000	903,200	1,018,600
Contractuals	1,012,700	981,734	1,071,650
Total Operating Expenses	8,239,030	7,823,124	8,267,370
Capital	943,342	961,110	1,010,500
Total Expenditures	\$9,182,372	\$8,784,234	\$9,277,870



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Budget</u>
Expenditures					
Personnel					
Salaries & Wages	2,657,591	2,304,067	2,401,200	2,339,450	2,402,540
Part Time Wages	242,323	203,614	233,680	233,680	233,720
Overtime Wages	48,026	44,159	69,100	69,170	69,100
Sick Pay Reimbursement	62,866	6,232	9,250	6,620	6,680
Health Insurance	594,542	544,251	564,650	552,170	603,640
Total Personnel	3,605,348	3,102,323	3,277,880	3,201,090	3,315,680
Commodities					
Office Supplies	1,831	1,953	3,000	3,000	2,000
Software	0	650	0	0	0
Postage	349	252	350	350	350
Gasoline & Oil	333,245	236,359	345,000	236,500	304,600
Uniforms	17,874	11,434	10,300	9,780	10,300
Small Tools & Equipment	14,761	14,444	11,850	8,840	12,800
Building Maint. Supplies	868	0	0	0	0
Ground Maint. Supplies	112,501	68,643	105,000	83,000	105,000
Equipment Maint. Supplies	38,297	30,780	39,000	39,000	39,000
Vehicle Maint. Supplies	60,188	50,061	43,500	43,500	43,500
Inventory Variances	846	(244)	1,000	2,000	1,000
Landscaping, Trees, Shrubs	2,264	2,434	2,000	1,240	2,000
Operating Supplies	91,404	94,540	109,000	106,370	103,000
Total Commodities	674,428	511,306	670,000	533,580	623,550
Contractuals					
Computer Fees & Services	3,456	6,303	7,920	6,560	7,200
Advertising	1,083	2,546	1,000	3,104	2,000
Printing	0	25	0	0	0
Dues & Subscriptions	194	15	1,100	1,400	1,100
Licenses & Permits	3,708	3,434	2,750	3,000	2,750
Telephone	15,783	14,217	15,800	15,240	36,020
Disposal Services	53,161	62,833	70,000	65,000	70,000
Insect Management Control	19,500	0	0	0	0
Repairs & Maint. Grounds	147,382	152,363	172,000	146,000	171,760
Repairs & Maint. Equipment	9,772	6,337	15,500	15,800	15,500
Repairs & Maint. Vehicles	12,962	9,466	15,000	15,000	15,000
Equipment Rental	6,705	8,724	8,970	10,900	10,030
Vehicle Replacement Charge	118,526	100,700	64,610	64,610	71,080
IT Replacement Charge	40,920	30,260	25,610	25,610	29,610
Equipment Replacement Chrg	81,490	85,310	82,870	82,870	82,870
Certifications and Education	733	2,984	4,040	2,750	3,140
Professional Development	265	327	5,900	5,400	7,250
Mileage Reimbursement	0	53	100	0	1,950
Miscellaneous Contractuals	2,604	1,930	2,700	3,200	2,700
Total Contractuals	518,244	487,827	495,870	466,444	529,960
Total Operating Expenses	4,798,020	4,101,456	4,443,750	4,201,114	4,469,190
Capital					
Heavy Equipment	0	0	45,000	39,940	0
Capital	0	0	45,000	39,940	0
Total Expenditures	4,798,020	4,101,456	4,488,750	4,241,054	4,469,190



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Budget</u>
Expenditures					
Personnel					
Salaries & Wages	1,297,113	1,378,395	1,405,610	1,356,900	1,424,140
Part Time Wages	38,241	53,421	48,900	50,100	48,900
Overtime Wages	32,066	29,356	53,440	57,140	53,440
Sick Pay Reimbursement	1,187	1,725	1,730	1,760	1,730
Health Insurance	277,003	310,825	321,690	310,820	323,310
Total Personnel	1,645,610	1,773,722	1,831,370	1,776,720	1,851,520
Commodities					
Office Supplies	162	24	200	200	200
Software	300	962	0	0	0
Books, Periodicals, Manuals	141	510	100	0	100
Postage	95	69	100	100	100
Gasoline & Oil	41,792	31,639	100,000	32,000	47,050
Uniforms	5,153	9,677	7,000	7,360	7,200
Small Tools & Equipment	8,264	7,314	10,300	11,680	10,600
Building Maint. Supplies	21,969	6,504	10,000	0	0
Ground Maint. Supplies	69,857	106,180	148,300	155,590	158,300
Equipment Maint. Supplies	47,217	42,467	35,000	35,000	35,000
Vehicle Maint. Supplies	22,854	31,023	43,500	43,500	43,500
Preserve Signs and Maint.	56,650	60,678	55,000	45,000	55,000
Operating Supplies	23,710	36,575	32,300	36,400	34,800
Total Commodities	298,164	333,622	441,800	366,830	391,850
Contractuals					
Architect Fees	0	0	0	10,000	0
Engineering Fees	6,918	7,780	20,000	20,970	20,000
Computer Fees & Services	2,100	7,735	6,720	4,620	9,020
Advertising	1,827	165	2,000	2,000	2,000
Dues & Subscriptions	1,770	100	1,970	1,910	1,970
Licenses & Permits	0	1,000	2,750	2,750	2,750
Telephone	4,775	7,174	7,600	8,920	21,940
Disposal Services	28,726	12,291	10,000	10,000	10,000
Insect Management Control	6,294	42,463	45,000	45,000	45,000
Repairs & Maint. Grounds	3,764	45,190	30,600	23,850	30,600
Repairs & Maint. Equipment	3,369	11,277	15,000	15,150	15,000
Repairs & Maint. Vehicles	12,408	9,315	12,500	12,500	12,500
Equipment Rental	5,060	591	4,500	4,500	4,500
Vehicle Replacement Charge	88,434	96,660	123,790	123,790	124,240
IT Replacement Charge	0	5,560	4,470	4,470	4,840
Equipment Replacement Chrg	145,620	150,010	195,880	195,880	195,880
Certifications and Education	3,091	4,823	4,450	5,220	4,450
Professional Development	4,833	4,073	5,300	5,290	5,300
Mileage Reimbursement	3,907	5,459	4,000	4,000	4,000
Miscellaneous Contractuals	4,281	4,406	3,500	3,500	3,500
Total Contractuals	327,177	416,072	500,030	504,320	517,490
Total Operating Expenses	2,270,951	2,523,416	2,773,200	2,647,870	2,760,860
Capital					
Heavy Equipment	0	0	0	0	28,000
Capital	0	0	0	0	28,000
Total Expenditures	2,270,951	2,523,416	2,773,200	2,647,870	2,788,860

Budget Request Summary for Fiscal Year 2017/18

Fund: 6100 Youth Conservation Corps

Department: Operations & Infrastructure



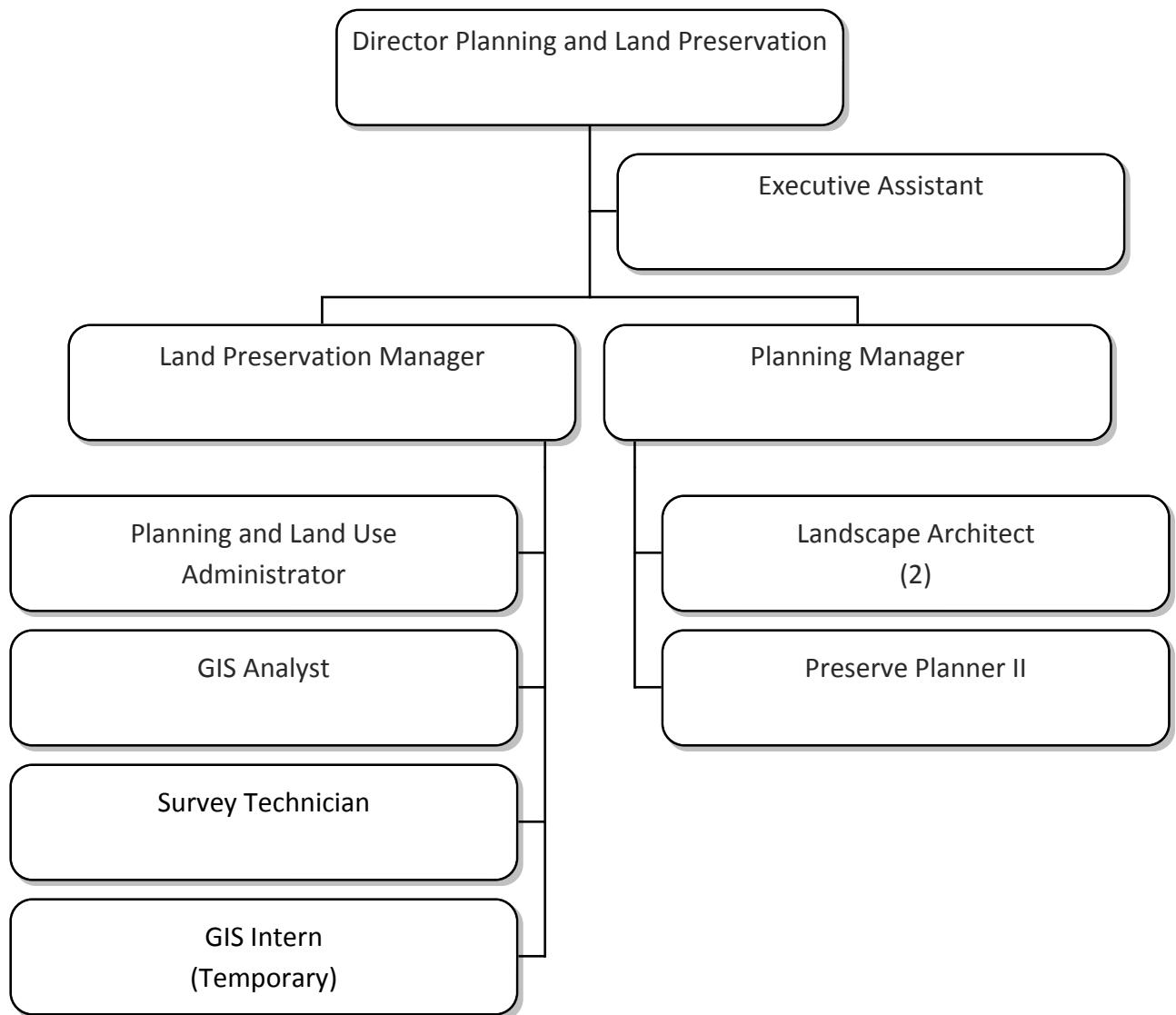
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Part Time Wages	90,686	90,173	121,680	106,000	121,680
FICA Contributions	6,921	6,916	9,310	8,110	9,310
Total Expenditures	97,607	97,089	130,990	114,110	130,990

PLANNING AND LAND PRESERVATION



(9.89 FTE)





GENERAL PROGRAM STATEMENT

The Planning and Land Preservation Department prepares master plans, designs, engineers, provides contract administration of consultants, coordinates and manages construction of District public access improvement projects as outlined in the Board-approved Capital Improvement Plan. The Department also supports the District's land preservation and acquisition program and offers a comprehensive land planning approach to analyzing potential land purchases that provide opportunities to expand existing preserves, initiate greenway and trail corridor preservation, and to preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas.

Revenues for the District's land preservation program are realized from the sale of bonds. In November of 2008, the voters of Lake County approved a \$185,000,000 bond referendum, of which \$148,000,000 (80%) was designated for land acquisition purposes. In 2010, the District passed a resolution for the Lake County Vision for Land Preservation, which approved a two-fold land acquisition goal of preserving 40 acres for every 1,000 residents and, in combination with the District's public and private land preservation partners in Lake County, preserve at least 20% of the County as natural areas, parks, trails, farmland and scenic views by 2030.

PLANNING DIVISION KEY OBJECTIVES FOR FY 2017-18

- Continue implementation of the approved Ten-Year Capital Improvement Plan.
- Continue implementation of the Millennium Trail, including construction and completion of the Russell Road/Van Patten Woods connection. Complete Phase I engineering and begin Phase II engineering for the Raven Glen/Ethel's Woods Route 45 crossing and a portion of the Millennium Trail through Ethel's Woods Forest Preserve.
- Implement phases of Board-approved master plans including the Waukegan Savanna Forest Preserve Dog Exercise Area, Buffalo Creek Forest Preserve Trail and parking lot improvements and the Fort Sheridan Forest Preserve public access improvements. Complete a master plan for Lakewood Forest Preserve and present the plan to District Board for review and approval.
- Continue planning of the Regional Greenway Trail System including connecting the Millennium Trail to the Des Plaines River Trail and to Moraine Hills State Park in McHenry County, identifying the final route for the Middlefork Trail and Greenway, connecting the Middlefork Trail and Greenway to the Des Plaines River Trail and the Millennium Trail through Round Lake.
- Continue work on the Board approved Strategic Plan Objective of establishing a unified process for creating, editing and storing geospatial and demographic data to effectively inventory, maintain and promote District resources.
- Begin work on the Board approved Strategic Plan Objective of developing a land classification and use policy that will serve as a guide for determining future land acquisition, public access and restoration improvements.

- Assist the Lake County Division of Transportation and other partners with the planning and implementation of the Fort Hill Trail, Chain O' Lakes Bike Path, Lyons Woods to Waukegan Savanna trail connection and the Route 137 trail connection.
- Continue working with the Lake County Division of Transportation to coordinate and implement the Buffalo Creek Forest Preserve wetland mitigation bank and trail expansion and the Cedar Lake Road trail connection and restoration of the former RV sales and storage facility at Nippersink Forest Preserve.
- Continue Coordination with the Illinois Department of Transportation on several projects including; the Route 22 road improvement project and shared use path adjacent Egret Marsh and Heron Creek; the Route 173 road improvements and the shared use path adjacent Raven Glen, Ethel's Woods and Pine Dunes; the Route 45 and Millburn Bypass improvements and the associated Millennium Trail extension between McDonald Woods and Raven Glen; and the improvements along Route 132 that will provide a trail connecting Duck Farm Dog Exercise Area to Fourth Lake Forest Preserve.
- Assist the Chief Development Officer and the Preservation Foundation on a plan that identifies a funding strategy for the implementation, operation and maintenance of public access improvements that will maximize connectivity between Forest Preserves and communities in north-central Lake County.
- Coordinate with the Metropolitan Water Reclamation District of Greater Chicago for the design and implementation of the reservoir expansion, public access improvements and restoration at Buffalo Creek Forest Preserve.
- Continue to work with partners to identify areas of the County that are not connected to the Regional Greenway Trail System and develop strategies for implementing safe connections whenever possible.
- Coordinate the design and implementation of accessibility improvements at the District's dog exercise areas to achieve compliance with the new ADA standards that will provide adequate access for people of all ages and abilities and reduce long term maintenance costs.
- Continue the District's annual tree and shrub planting program.
- Aggressively pursue outside grant and revenue opportunities.

LAND PRESERVATION DIVISION KEY BOND OBJECTIVES FOR FY 2017-18

- Continue implementation of the land acquisition plan with remaining bond funds from the voter-approved referendum bond funds totaling \$148,000,000.
- Continue to align the District's land acquisition plan with the approved Strategic Plan.
- Continue to implement a land preservation program that is consistent with the following adopted goals: 1) Protect Wildlife Habitat; 2) Preserve Wetlands, Prairies and Forests; 3) Provide Trails, Greenways and River/Lake Access; 4) Protect Against Flooding; 5) Save Large Refuges; 6) Expand Existing Preserves; 7) Create New Open Spaces; 8) Funding Enhancement and Leveraging; 9) Partnerships.
- Capitalize on the completed Lake County Green Infrastructure Model & Strategy, building on the previous efforts of the Chicago Wilderness regional Green Infrastructure Vision (GIV) by identifying a more-refined

green infrastructure network model with higher resolution and more up-to-date GIS data, to provide a framework for identifying land conservation and restoration opportunities.

- Continue greenway planning efforts and cooperative working relationships with local municipalities, especially for the Regional Greenway Trail System and the Grand Illinois Trail connecting Singing Hills Forest Preserve with Volo Bog and Moraine Hills State Park in McHenry County.
- Continue working with partners to plan and implement partnership trails and support that effort through land preservation that is consistent with the District’s land preservation goals and the Strategic Plan.
- Foster partnerships to leverage lands from private non-profit sources, state and federal grants including the OSLAD and LAWCON programs, intergovernmental agreements, donations and conservation easements.
- Work with the Chief Development Officer and the Preservation Foundation to actively solicit private donations for the District’s ongoing land acquisition efforts through either monetary or land donations appropriate to the District’s preservation plans.
- Continue to develop and enhance working relationships and partnerships with non-profit land conservation organizations (Lake Forest Open Lands Association, The Nature Conservancy, Citizens for Conservation, Lake Bluff Openlands, Conserve Lake County, the Barrington Area Conservation Trust, and Openlands) that will identify and preserve projects that will enhance the District’s land holdings.
- Develop strategies to acquire and/or preserve in-holdings throughout the District with special emphasis on those in-holdings that could negatively impact natural resources protection of adjacent District lands due to environmental contaminations, and on those that could provide necessary access or locations for accessibility improvements.
- Analyze potential land acquisition programs or partnerships in urbanized areas of the county that may include the purchase of smaller parcels in order to meet the open space needs of an urban population.
- Work with elected state officials from Lake County, environmental groups and the statewide Forest Preserve District coalition to stabilize the OSLAD and LAWCON grant programs pertaining to land acquisition funding.
- Continue to implement the further protection of District holdings through the use of property restrictions such as conservation easements, deed restrictions or nature preserve dedications, where appropriate.

<u>PERFORMANCE MEASUREMENTS</u>	<u>2014/15 ACTUAL</u>	<u>2015/16 ACTUAL</u>	<u>2016/17 ESTIMATED</u>	<u>2017/18 PROJECTED</u>
Annual Acres Preserved (includes easements)	80.2	612.9	19.3	98.4
District Acres per 1,000 residents (Goal = 40)	42.9	43.8	43.8	44.0
Lake County Population	703,910+	704,040*	704,170*	703,300*
% of County Preserved by District	10.04%	10.24%	10.25%	10.28%
% of County Preserved w/ Partners (Goal = 20%)	17.4% (52,099.3 Acres)	18.16% (54,700 Acres)	18.17% (54,719.3 Acres)	18.20% (54,817.7 Acres)
Total Number of Sites	65	65	65	66
Average per-acre cost for land	\$26,616	\$27,475	\$21.00	\$39,851
Total District acreage	30,227.0	30,839.9	30,859.2	30,957.6

+ US Census Bureau Estimate

* Population Forecast

PLANNING & LAND PRESERVATION
 FY 2017/18 Budget

LAKE COUNTY FOREST PRESERVES



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

Development Fund Tax Levy	\$1,262,525	\$1,444,920	\$1,437,480
Retirement Fund Tax Levy	155,660	153,840	161,570
Land and Building Rentals	152,400	152,400	152,400
Investment Income(Development Fund)	267,250	555,710	269,000
Other Revenues	435,580	786,130	369,450
Use of Fund balance	23,917,448	11,490,820	11,981,500
Total Funding	26,190,863	14,583,820	14,371,400

Expenditures

Salaries (9.89 FTE)	777,950	768,860	804,590
Benefits	126,040	127,430	129,620
Payroll taxes and IMRF costs	155,660	153,840	161,570
Commodities	29,090	25,750	26,260
Contractuals	387,330	386,659	366,120
Total Operating Expenses	1,476,070	1,462,539	1,488,160
Capital (including land acquisition)	24,714,793	13,121,281	12,883,240
Total Expenditures	\$26,190,863	\$14,583,820	\$14,371,400



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> Actual	<u>2015/16</u> Actual	<u>2016/17</u> Budget	<u>2016/17</u> Estimate	<u>2017/18</u> Budget
Expenditures					
Personnel					
Salaries & Wages	826,993	618,195	627,040	623,360	655,540
Part Time Wages	13,592	0	0	0	0
Overtime Wages	363	0	0	0	0
Sick Pay Reimbursement	13,085	6,057	7,620	1,450	1,490
Budgeted Salary Adjustment	0	0	(26,000)	0	(26,000)
Health Insurance	155,490	131,551	121,410	123,230	122,700
Total Personnel	1,009,523	755,803	730,070	748,040	753,730
Commodities					
Office Supplies	4,459	2,695	2,600	2,600	2,600
Software	917	1,617	2,000	2,000	2,000
Books, Periodicals, Manuals	103	427	650	650	650
Postage	1,600	952	1,000	500	500
Uniforms	42	369	1,000	1,000	1,000
Equipment Maint. Supplies	291	2,505	1,500	1,500	1,500
Operating Supplies	4,149	7,589	6,400	6,400	6,400
Total Commodities	11,561	16,154	15,150	14,650	14,650
Contractuals					
Architect Fees	0	0	10,000	10,000	10,000
Legal Fees	43,919	38,225	30,000	30,000	30,000
Engineering Fees	750	9,000	10,000	10,000	10,000
Computer Fees & Services	14,724	9,235	6,250	6,547	6,500
Consulting Fees	43,303	22,666	57,300	42,000	42,000
Advertising	1,371	69	1,000	1,000	1,000
Printing	129	67	1,500	500	500
Dues & Subscriptions	1,395	4,814	4,200	4,881	5,900
Electricity	40,264	19,444	21,600	20,970	8,550
Telephone	24,144	10,435	10,800	10,180	10,600
Water & Sewer	72	144	120	120	120
Disposal Services	87	172	170	170	150
Pest Control	0	0	170	120	120
Repairs & Maint. Building	6,373	1,862	3,200	2,060	1,820
Repairs & Maint. Equipment	1,210	0	3,750	2,000	2,000
Repairs & Maint. Vehicles	0	0	0	500	0
Equipment Rental	6,114	3,205	3,050	3,200	2,310
Vehicle Replacement Charge	23,977	15,010	13,340	13,340	13,340
IT Replacement Charge	15,450	14,200	9,020	9,020	10,510
Equipment Replacement Chrg	0	0	2,400	2,400	2,400
Certifications and Education	1,965	195	2,250	2,250	2,250
Professional Development	3,927	3,647	6,950	6,950	7,250
Mileage Reimbursement	58	39	350	350	350
Real Estate & Drainage Taxes	34,548	41,961	27,000	27,000	27,000
Total Contractuals	263,780	194,390	224,420	205,559	194,670
Total Operating Expenses	1,284,864	966,347	969,640	968,249	963,050
Capital					
Engineering Fees	6,182	0	8,040	8,040	0
Capital Imprvmnts-Preserves	3,872,855	3,179,306	3,410,351	3,410,351	1,571,750
Bridges and Trails	0	14,352	0	0	0
Capital	3,879,037	3,193,658	3,418,391	3,418,391	1,571,750
Total Operating Expenses	5,163,901	4,160,005	4,388,031	4,386,640	2,534,800

Budget Request summary for Fiscal Year 2017/18

Fund: Land Acquisition



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Expenditures					
Personnel					
Salaries & Wages	96,988	109,671	110,000	110,780	113,320
Part Time Wages	30,463	33,759	31,230	31,230	32,170
Sick Pay Reimbursement	1,714	2,051	2,060	2,040	2,070
Health Insurance	2,574	3,899	4,630	4,200	6,920
Total Personnel	131,739	149,380	147,920	148,250	154,480
Commodities					
Office Supplies	5,911	6,303	5,440	3,000	3,010
Software	2,300	6,627	7,500	7,500	8,000
Postage	251	423	400	200	200
Gasoline & Oil	71	238	100	300	300
Vehicle Maint. Supplies	0	0	0	0	0
Operating Supplies	15	505	500	100	100
Total Commodities	8,548	14,096	13,940	11,100	11,610
Contractuals					
Legal Fees	94,671	30,629	25,000	25,000	8,000
Computer Fees & Services	94	0	150	100	100
Consulting Fees	15,126	490	10,000	37,000	37,000
Dues & Subscriptions	358	305	500	400	400
Electricity	4,608	4,792	5,200	5,200	2,450
Telephone	2,448	2,272	2,400	2,400	2,400
Water & Sewer	18	35	30	30	30
Disposal Services	22	43	40	40	40
Pest Control	0	0	40	30	30
Repairs & Maint. Building	780	532	790	510	520
Equipment Rental	556	790	750	730	680
Vehicle Replacement Charge	790	790	0	0	0
IT Replacement Charge	980	5,100	4,410	4,410	5,000
Professional Development	155	540	3,500	440	4,700
Mileage Reimbursement	11	52	100	100	100
Bond Issuance Costs	0	67,884	0	0	0
Miscellaneous Contractuals	1,855	0	0	0	0
Total Contractuals	122,472	114,254	52,910	76,390	61,450
Total Operating Expenses	262,759	277,730	214,770	235,740	227,540
Capital					
Land Acquisition	2,109,250	16,807,651	5,500,000	978,590	3,100,000
Title Fees	17,630	23,036	15,000	8,000	12,000
Tax Prorations	(8,493)	1,194	2,000	2,000	2,000
Other Land Acquisition Costs	(702)	24,111	91,200	91,200	40,000
Appraisal Fees	12,745	19,500	15,000	10,000	10,000
Engineering Fees	72,783	34,615	40,000	40,000	40,000
Legal Fees	82,281	163,636	60,000	60,000	60,000
Total Capital	2,285,494	17,073,743	5,723,200	1,189,790	3,264,000
Total Expenditures	2,548,253	17,351,473	5,937,970	1,425,530	3,491,540

PUBLIC AFFAIRS AND DEVELOPMENT



(11.5 FTE)





GENERAL PROGRAM STATEMENT

The Public Affairs Division provides information about the Lake County Forest Preserves through a variety of traditional and online communications designed to foster a positive public image for the District as a friendly, professional organization. Public Affairs staff promote the work of the District through the public website LCFPD.org, mobile website (m)LCFPD.org, mobile smartphone app, *Horizons* quarterly magazine, social media networks, media relations, community engagement tools, e-newsletters, videos, blogs, and other online and mobile communications solutions. Public Affairs staff work closely with each department and the Board to expand public awareness and use of District programs, events, and facilities as part of the 100-year Vision and Strategic Plan, and to promote progress in acquiring new lands and completing projects listed on the 10-year Capital Improvement Plan. District non-tax revenues are significantly enhanced through ongoing promotion of the public website, which from the time of its launch on Nov 17, 2014, to February 14, 2017, has generated 30,790 sales orders valued at \$1,649,999.68. The public website offers 1,143 pages of content related to all facets of the District's mission. Additional revenues are generated through marketing and advertising of District golf courses, the Bess Bower Dunn Museum of Lake County, Independence Grove Forest Preserve amenities, Greenbelt Cultural Center facility rentals, merchandising, and other specialty opportunities. Environmental communication and conservation education efforts build increased awareness, engagement and public understanding of nature preservation and habitat restoration initiatives among preserve visitors and neighbors, and other county residents. Additionally, public relations, marketing, graphic design and social media efforts are provided to promote Development Office/Preservation Foundation fundraising efforts and campaigns.

KEY OBJECTIVES FOR FY 2017-18

- Implement key elements of objectives identified as FY2017/18 Strategic Plan priorities:
 - **Branding & Messaging:** Implement tactics that support Strategic Plan *objective #6*, to refine the District's brand usage across all departments; and *objective #13*, to present focused public awareness messages based on plan priorities that inspire people to interact with and support their forest preserves. Hire branding consultant to update the District's current 25-year-old Graphic Standards Manual and to support efforts for *objective #6*. Create narratives that support efforts for *objective #13*.
 - **Rebrand the Museum:** Implement tactics that support Strategic Plan *objective #10*, to rebrand the new Bess Bower Dunn Museum of Lake County as a destination that conveys stories of Lake County's land and people. Work with a brand design and development consultant to launch a comprehensive rebranding effort for the new Museum. Use Public Affairs staff and consultant resources to support online communications, marketing, and promotional efforts for the Museum's move to the General Offices.
 - **GIS Technologies:** Work collaboratively with Land Preservation staff to implement tactics that support Strategic Plan *objective #5*, to launch new online interactive preserve and trail maps using ESRI. Support efforts to redesign and promote these online resources, and to ensure proper formatting and functionality for viewing on LCFPD.org and smartphones.

- **Conservation Initiatives:** Work collaboratively with Natural Resources, Operations, Development and Executive Leadership staff in support of *objectives #4, #7 and #8*. Promote strategic partnerships, and broader awareness and public understanding of large-scale natural resource management and conservation education initiatives, especially among preserve neighbors and visitors, through public information efforts that focus on potential health issues, invasive species, living with wildlife, habitat restoration, the Green Infrastructure Vision, and the buckthorn control project. Employ the use of drone photography to better capture progress of large-scale projects.
- Oversee content management and design for the District’s LCFPD.org public website, (m)LCFPD.org mobile website; and mobile app. Create new content and functionality driven by Strategic Plan priorities, monitor site analytics, and improve site metrics/usability. Monitor e-commerce interactions to insure smooth and successful customer experiences. Increase website revenue from online sales of programs and events, shelter rentals, and permits by continually driving traffic to the website through all available communication and marketing channels.
- Design, develop and maintain the new employee website, FERN, including site navigation, web page designs, and content management.
- Promote public awareness of progress acquiring new lands and completing projects listed on the District 5-year Capital Improvement Plan (with special focus this FY on Fort Sheridan Forest Preserve and Lakewood Forest Preserve master plan improvements), and as part of the 100-year Vision and Strategic Plan through media relations, LCFPD.org public and mobile websites, mobile smartphone app, the *Horizons* quarterly newsletter, online and mobile communications solutions, social media networks, e-newsletters and other marketing tools.

Public Engagement	Primary Insight	2015 Actual	2016 Actual	2017 Projected
Website LCFPD.org				
	<i>Website Unique Visitors¹</i>	315,348	393,000	425,000
	<i>Total Sales Revenue</i>	\$631,941	\$726,266	\$800,000
	<i>Total Number of Orders</i>	12,063	14,265	15,000
Horizons				
	<i>Annual Total Mailed</i>	133,414	130,215	128,000
	<i>Annual Total Printed</i>	168,000	161,000	156,000
	<i>Online Flipbook Reads / Impressions²</i>	665 / 8,652	1,513 / 7,988	-----
Mobile App				
	<i>Number of Hits</i>	23,965	20,795	21,000
	<i>Annual Downloads</i>	2,462	2,169	2,200
Lake County Nature Blog				
	<i>Views</i>	10,697	9,456	12,000
	<i>Country Origins</i>	120	81	-----
E-newsletters				
	<i>Total Number of Subscribers³</i>	18,830	21,963	22,500
Facebook				
	<i>Likes</i>	7,595	7,530	7,800
	<i>Total Reach</i>	474,811	1,131,211	1,200,000
Twitter				
	<i>Engagement</i>	76,304	163,223	175,000
	<i>Followers</i>	2,156	3,817	4,000
Instagram				
	<i>Engagement</i>	-----	1,078	1,500
YouTube				
	<i>Total Views</i>	8,926	7,333	8,000
Flickr				
	<i>Total Photos Uploaded by Members⁴</i>	9,350	10,323	11,000

¹ Website visitors indicates the number of unique users to the site, or users that have had at least one session within the selected date range. Includes both new and returning users.

² Horizons online flipbook reads and impressions regularly change as new online readers discover the publication.

³ Public Affairs staff communicates information about the District to subscribers on nine different email lists. In addition to the main LCFPD email list, the following groups also receive pertinent information about the District: local and regional media, Lake County Discovery Museum patrons, golfers, dog area permit holders, teachers and scout leaders, and those interested in Summer Camps, native plant sale, and summer outreach initiatives.

⁴ Flickr photos are a moment in time measurement, a selected date range measurement is not available.

DEVELOPMENT DIVISION - GENERAL PROGRAM STATEMENT

The District Development Division was created in 2006 to raise non-tax revenue for the District in the form of state and federal competitive grants, private contributions and sponsorships from individuals, corporations and foundations. Working with all District departments, the Development Division raises restricted and unrestricted funds for District operations, projects, programs and capital improvements. In 2007, the Preservation Foundation of the Lake County Forest Preserves was incorporated and received its 501(c)(3) status to aid in this process. Since the inception of the Development Division, through the end of 2016, the division has raised \$11,911,244 in cash and in-kind contributions, a 317 percent return on investment.

The division undertakes major capital campaigns to raise funds in support of improvements at preserves and facilities, conducts an Annual Fund campaign, secures gifts and sponsorships in support of educational programs and events, coordinates bequests and other planned gifts, works to secure gifts of conservation land, conservation easements and other property, and raises unrestricted gifts from individuals and corporations.

KEY OBJECTIVES FOR FY 2017-18

- Work with Preservation Foundation of the Lake County Forest Preserves Board of Directors to recruit, orient and engage two to four additional individual and corporate leaders to join the Foundation Board of Directors and additional community leaders to join newly formed committees of the Preservation Foundation Board of Directors, including Executive, Finance, Development and the Museum Advisory Committees.
- Execute the Preservation Foundation Strategic Plan, which was approved in November 2015 and identifies high priority projects and programs for future fundraising activity.
- Build a strong base for the Annual Fund campaign by increasing donor retention rates, securing new corporate and individual donors, and increasing gift amounts from current donors. Grow membership in the Preservation Society, a giving circle of donors who give \$1,000 or more annually to the Annual Fund or specific priorities of the District.
- Host a 10th anniversary celebration of the Preservation Foundation as a thank you to thousands of donors who have supported the foundation in its first decade.
- Expand and strengthen the Preservation Foundation donor base by engaging new donors and renewed gifts for high priority Forest Preserve programs and projects.
- Work with Preservation Foundation board members and Forest Preserve District staff to raise major gifts to support habitat restoration, public access improvements, and other projects identified in the annual budget and Capital Improvement Plan to extend and accelerate the Forest Preserves work.
- Work with Preservation Foundation board members, the Museum Advisory Committee of the Preservation Foundation, and other community leaders to solicit support for the relocation of the Museum to the General Offices.
- Expand awareness of, interest in, and giving to the Preservation Foundation through a comprehensive social media presence, working with the District's Public Affairs Division; continuation of the Preservation Foundation "Summer Tour" in 2017 at a variety of strategic community events across Lake County; and by hosting 8 to 10 donor cultivation events, such as private *State of the Preserves* gatherings and behind-the-scenes tours or special events led by District staff.
- Educate current and prospective donors about planned giving opportunities and grow the Preservation Society through planned giving marketing, networking with area wealth advisors and estate planning attorneys, and one-on-one visits with current donors. Work with the Finance Committee of the Preservation Foundation Board to update the foundation investment policy, manage endowment funds, and manage acceptance of planned gifts.
- Work with the District Land Preservation Division and the Executive Director to identify opportunities around gifts of conservation land, partial gifts of conservation land, and conservation easements with landowners, as appropriate.

Fundraising Revenue	2015/16 Actual	2016/17 Estimated	2017/18 Projected
Annual Fund	\$75,789	\$80,000	\$100,000
<i>Solicitations</i>	2,229	4,057	6,000
<i>Number of Gifts</i>	302	350	500
<i>Average Gift Size</i>	\$251	\$229	\$250
<i>New Annual Fund Donors</i>	28	50	150
Program Restricted	\$1,602,303	\$750,000	\$1,600,000
Capital and Special Projects	\$165,845	\$286,000	\$175,000
<i>Museum and Special Projects</i>	\$0	\$196,000	\$100,000
<i>Grassy Lake Campaign</i>	\$165,845	\$90,000	\$50,000
Planned Giving			
<i>Planned Giving Inquiries</i>	10	30	50
<i>Planned Giving Intentions</i>	\$8,150,000	\$8,250,000	\$8,500,000
<i>Marketing Pieces Mailed</i>	5,315	8,682	9,000
In-Kind Donations	\$70,105	\$125,000	\$125,000
Total Fundraising Revenue	\$1,972,355	\$1,292,920	\$2,060,000
Engagement Activity			
Awareness and Fundraising Events			
<i>Gross Revenue from Events</i>	\$58,313	\$51,920	\$60,000
<i>Number of Events</i>	24	26	22
Communication Strategies			
<i>E-Newsletter</i>			
<i>Number of Campaigns Sent</i>	11	13	15
<i>Number of Subscribers</i>	653	1,786	2,500
<i>Number of Emails Sent</i>	12,632	19,676	24,676
<i>Average Open Rate</i>	34%	35%	28%
<i>Horizon Insert</i>	33,000	132,000	132,000
<i>Donor Stewardship Mailings</i>	8,514	10,642	12,000

PUBLIC AFFAIRS AND DEVELOPMENT
FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$358,890	\$302,580	\$488,090
Retirement Fund Tax Levy	165,420	160,730	178,340
Insurance Fund Tax Levy	909,120	922,370	890,970
Other Revenue	42,540	40,040	40,040
Total Funding	1,475,970	1,425,720	1,597,440

Expenditures

Salaries (15.23 FTE)	831,440	808,190	905,370
Benefits	135,220	126,390	152,410
Payroll taxes and IMRF costs	165,420	160,730	178,340
Commodities	69,820	64,180	72,150
Contractuals	274,070	266,230	289,170
Total Operating Expenses	1,475,970	1,425,720	1,597,440
Capital	-	-	-
Total Expenditures	\$1,475,970	\$1,425,720	\$1,597,440

Budget Request Summary for Fiscal Year 2017/18

Fund: 1000
Department

General Corporate Fund
Public Affairs & Development



LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Expenditures					
Personnel					
Salaries & Wages	772,778	784,112	827,470	804,960	902,260
Overtime Wages	0	445	250	390	250
Sick Pay Reimbursement	3,615	2,769	3,720	2,840	2,860
Health Insurance	138,729	125,448	135,220	126,390	152,410
Total Personnel	915,122	912,774	966,660	934,580	1,057,780
Commodities					
Office Supplies	4,505	2,823	6,250	3,700	6,200
Digital Supplies	2,555	1,150	2,500	2,500	2,500
Software	91	3,892	820	4,000	4,000
Books, Periodicals, Manuals	60	213	50	50	50
Postage	57,853	45,409	50,200	47,750	53,400
Operating Supplies	3,238	12,577	10,000	6,180	6,000
Total Commodities	68,302	66,064	69,820	64,180	72,150
Contractuals					
Legal Fees	0	0	0	1,000	0
Computer Fees & Services	6,034	6,755	15,020	18,100	13,450
Consulting Fees	52,937	29,038	33,400	30,480	82,110
Advertising	11,083	5,408	9,500	8,180	3,000
Printing	100,040	94,880	94,540	94,190	96,540
Photography Services	5,816	6,145	5,000	5,000	5,000
Dues & Subscriptions	2,630	3,165	3,970	3,370	3,970
Telephone	2,085	3,578	3,900	3,770	3,900
Online Communications	15,697	5,357	17,500	14,250	14,250
Vehicle Replacement Charge	4,783	5,110	0	0	0
IT Replacement Charge	4,740	17,200	15,130	15,130	16,640
Professional Development	6,887	7,477	9,200	4,850	12,900
Mileage Reimbursement	387	534	700	610	700
Miscellaneous Contractuals	14,278	42,463	66,210	72,300	36,710
Total Contractuals	227,397	227,110	274,070	271,230	289,170
Total Operating Expenses	1,212,216	1,205,948	1,310,550	1,269,990	1,419,100

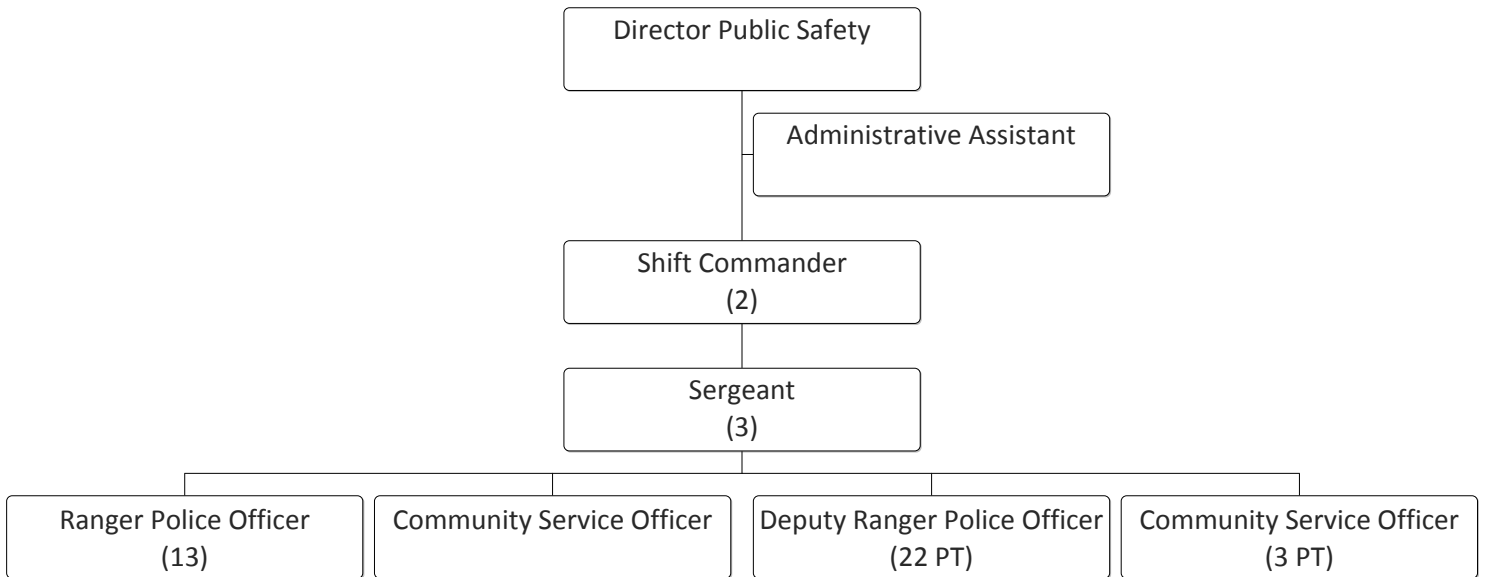
Private Donations & Sponsorship Revenue from the Preservation Foundation *	1,883,782	\$1,972,355	\$2,053,000	\$1,292,920	\$2,060,000
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* Funds are distributed throughout the budget as Donations and Grant Revenue

PUBLIC SAFETY

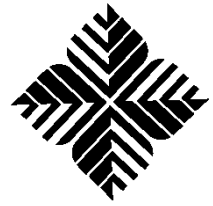


(28.49 FTE)



PUBLIC SAFETY DEPARTMENT

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Public Safety Department is a full service conservation law enforcement organization that enforces the Conservation, Criminal and Traffic laws of the State of Illinois, and the ordinances of the Lake County Forest Preserve District.

The Department performs visitor and natural resource education and protection services through proactive safety patrol of all forest preserves; responds to constituent requests and activity complaints, property encroachments, accidents, and other emergencies; investigate reports of crimes and identifies community policing or problem oriented policing strategies to address crime or quality of life concerns; administers permit programs for picnics, youth camping, equestrian, dog exercise areas and other special use facilities; provides general information, conservation and safety education programs, and first aid services; and assists other Lake County police departments through participation in the Lake County Major Crimes Task Force, Gang Task Force, and the Illinois Law Enforcement Alarm System; participates with the Lake County Police Community through memberships in professional and civic organizations.

KEY OBJECTIVES FOR FY 2017/18

- Identify opportunities to complete training mandated by new state laws and create a three year rotating training plan to ensure all sworn personnel meet mandates to maintain their certifications.
- Enhance public safety presence and visibility on trails and other remote areas, as well as at special events and programs through creative management of patrol assets.
- Create and maintain active partnerships with patrons, employees, and governmental agencies to enhance crime prevention measures in the preserves to ensure a safe and crime free environment for patrons and staff. Identify and incorporate technology to effectively and efficiently increase coverage of the preserves and trail systems.
- Enhance trailside safety stop program to educate users about proper trail etiquette and safety practices by expanding the program from the Des Plaines River Trail to other regional and local trail systems.
- Maintain working relations and expand opportunities to work with local fire and police departments to maximize and enhance capabilities of public safety for the preserve community.
- Identify opportunities for implementation of community policing and problem oriented policing procedures to ensure sustainability of the low crime rate and high levels of service provided.

PERFORMANCE MEASUREMENTS	2014/15	2015/16	2016/17	2017/18
	ACTUAL	ACTUAL	ESTIMATE	PROJECTED
Public Safety (Ranger) Response Activity	17,988	24,016	12,000*	12,000*
Preserve Gates Opened/Closed Daily	65	65	66	67
Picnic Permits	2,036	2,244	2,300	2,300
Annual Dog Permits	6,901	6,989	7,000	7,000
Daily Dog Permits	20,592	22,894	24,000	24,000
Annual Horse Permits	388	443	410	410
Youth Group Camping Permits	100	178	130	130
Model Airplane Permits	110	124	120	120

*Numbers are reduced due to new procedures in place to minimize the fees charged by Lake County for Computer Aided Dispatch generated calls. All other duties and activities are being accounted for on electronic logs maintained at the Public Safety Department.



2016/17 Budget	2016/17 Estimate	2017/18 Request
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Funding Sources

General Corporate Fund Tax Levy	\$2,051,460	\$1,986,750	\$2,108,780
Retirement Fund Tax Levy	481,800	472,740	501,520
Permits	685,030	687,300	660,300
Other Revenues	74,000	74,000	74,000
Total Funding	3,292,290	3,220,790	3,344,600

Expenditures

Salaries (28.49 FTE)	2,064,610	2,025,770	2,146,520
Benefits	286,640	277,430	329,980
Payroll taxes and IMRF costs	481,800	472,740	501,520
Commodities	64,830	67,150	70,650
Contractuals	284,080	267,370	295,930
Total Operating Expenses	3,181,960	3,110,460	3,344,600
Capital	110,330	110,330	0
Total Expenditures	\$3,292,290	\$3,220,790	\$3,344,600

Budget Request Summary for Fiscal Year 2017/18

Fund: 1000

General Corporate Fund

Department:

Public Safety

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Expenditures					
Personnel					
Salaries & Wages	1,424,062	1,525,851	1,608,800	1,568,910	1,669,840
Part Time Wages	322,621	346,837	366,460	366,460	377,160
Overtime Wages	77,121	82,843	78,650	78,650	87,770
Sick Pay Reimbursement	9,263	10,764	10,700	11,750	11,750
Health Insurance	239,943	264,679	286,640	277,430	329,980
Total Personnel	2,073,010	2,230,974	2,351,250	2,303,200	2,476,500
Commodities					
Office Supplies	2,919	1,847	3,000	3,000	3,000
Software	351	7,400	0	0	0
Books, Periodicals, Manuals	125	0	750	750	750
Postage	3,124	3,221	3,700	3,400	3,700
Uniforms	23,075	21,844	24,380	25,000	27,200
Small Tools & Equipment	10,527	14,713	14,000	16,000	15,000
Operating Supplies	17,659	22,610	19,000	19,000	21,000
Total Commodities	57,780	71,635	64,830	67,150	70,650
Contractuals					
Computer Fees & Services	8,245	10,549	24,890	23,000	24,220
Merchant Credit Card Fees	17,049	17,851	17,000	18,000	18,000
Advertising	1,342	1,147	1,400	800	1,200
Printing	13,464	13,638	14,000	13,500	14,000
Dues & Subscriptions	2,265	1,895	2,310	2,400	2,900
Telephone	12,253	11,211	12,000	13,000	16,000
Repairs & Maint. Equipment	572	62	500	300	500
Vehicle Replacement Charge	90,493	89,940	92,190	92,190	97,000
IT Replacement Charge	0	12,510	8,010	8,010	10,100
Equipment Replacement Chrg	0	0	1,940	1,940	1,940
Certifications and Education	6,348	6,006	5,700	6,500	12,200
Professional Development	4,806	4,148	6,200	6,200	9,320
Mileage Reimbursement	0	87	150	130	150
Fees to County	77,451	77,451	95,290	79,000	79,000
Miscellaneous Contractuals	0	0	2,500	2,400	9,400
Total Contractuals	234,288	246,495	284,080	267,370	295,930
Total Operating Expenses	2,365,078	2,549,104	2,700,160	2,637,720	2,843,080
Capital					
Motor Vehicles	0	15,764	0	0	0
Radio Equipment	0	0	110,330	110,330	0
Machinery & Tools	3,707	0	0	0	0
Total Capital	3,707	15,764	110,330	110,330	0
Total Expenditures	2,368,785	2,564,868	2,810,490	2,748,050	2,843,080

General Corporate Fund



GENERAL CORPORATE FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

The General Corporate Fund accounts for all financial resources that are not specifically accounted for in other funds. The total budget for revenue is \$18,133,840 or 3.0% higher than the prior year budget of \$17,598,670. Major revenue sources include:

- **Property Taxes** – The tax levy rate for 2017 is estimated at 58 cents per \$1,000 of equalized assessed value due to levy caps. The 2017 property tax revenue of \$14,549,300 is based on an increase of 6.25% on the Equalized Assessed Valuation for 2016 and 1.50% for 2017. This follows a 25.7% decline over between 2008 and 2014. Replacement tax revenues are budgeted to be the same as the previous year. This is due to the possibility that the State may reduce the amount in order to balance its budget.
- **Non-Tax Revenues** - Total non-tax revenues from interest, rentals, licenses and permits, charges for services and sales, concessionaire revenue and other revenues, are budgeted at \$2,710,190 which is 2.45% higher than last year’s budget. The District is planning the relocation of our museum to the General Headquarters building. The museum is expected to reopen at its new location during the FY2017/18 budget year.

The following table shows the revenue sources for the General Corporate Fund:

	FY 16/17		FY 17/18		Amount	
	Budget	% of Total	Budget	% of Total	Change	% Change
Property Taxes	\$14,078,870	80.00%	\$14,549,300	80.23%	\$470,430	3.34%
Replacement Tax	874,350	4.97%	874,350	4.82%	0	0.00%
Grants and Donations	37,900	0.22%	38,500	0.21%	600	1.58%
Land and Building Rentals	158,440	0.90%	193,480	1.07%	35,040	22.12%
Charges for Service and Sales	565,300	3.21%	576,450	3.18%	11,150	1.97%
Permits	692,130	3.93%	707,400	3.90%	15,270	2.21%
Easement and Licenses	12,000	0.07%	34,800	0.19%	22,800	190.00%
Programs and Admissions	288,340	1.64%	332,820	1.84%	44,480	15.43%
Investment Income	205,000	1.16%	175,000	0.97%	(30,000)	-14.63%
Concessionaire Revenue	510,000	2.90%	485,000	2.67%	(25,000)	-4.90%
Other Revenue	176,340	1.00%	166,740	0.92%	(9,600)	-5.44%
	\$17,598,670	100.00%	\$18,133,840	100.00%	\$535,170	3.04%

The General Corporate Fund operating budget is \$17,589,730 or 6.1 % higher than the prior year budget of \$16,573,997. Some of the issues affecting expenditures in FY 2017/18 are as follows:

- **Personnel** – Salaries and benefits increased 4.6% to \$12,540,290. The budget includes a 2.90% salary increase, a \$220,000 vacancy/force reduction factor, and an increase of 3.25 full time equivalent positions. A projected 5% increase in health insurance premiums is included.
- **Commodities** – Commodities decreased \$24,780 or 2%. The decline is attributable to reductions in fuel costs, software purchases and lower operating supplies.

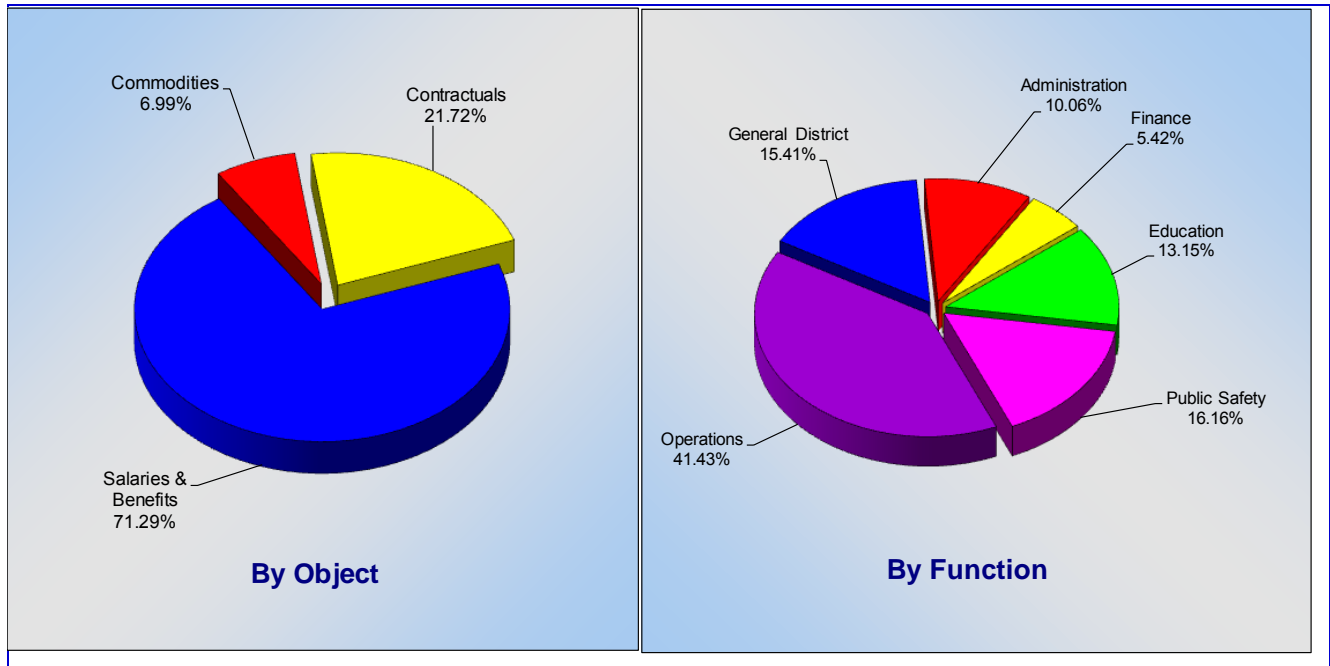
- **Contractuals** – Contractuals increased \$489,803 or 14.7%. Several large expenditures were added to the budget to assist with the implementation of the Districts strategic plan. Those included smart phone upgrades in several departments to assist with GIS data gathering, funding for an ADA accessibility transition plan, a membership plan feasibility study, District brand analysis and updating and GIS support.

The following tables show the operating expenditures by object and by function for the General Corporate Fund:

	FY 16/17 Budget	% of Total	FY 17/18 Budget	% of Total	Amount Change	% Change
<u>OPERATING BUDGET BY OBJECT:</u>						
Salaries & Benefits	\$11,989,580	72.3%	\$12,540,290	71.3%	\$550,710	4.6%
Commodities	1,254,160	7.6%	1,229,380	7.0%	(24,780)	-2.0%
Contractuals	3,330,257	20.1%	3,820,060	20.0%	489,803	14.7%
Total Operating Budget	\$16,573,997	100.0%	\$17,589,730	100.0%	\$1,015,733	6.1%

<u>OPERATING BUDGET BY FUNCTION:</u>						
General District	\$2,168,944	13.1%	\$2,710,890	15.4%	\$82,006	25.0%
Administration	1,617,380	9.8%	1,770,280	10.1%	59,311	9.5%
Finance	918,650	5.5%	953,740	5.4%	(57,080)	3.8%
Education	2,208,093	13.3%	2,313,030	13.1%	92,102	4.8%
Public Safety	2,700,160	16.3%	2,843,080	16.2%	143,920	5.3%
Operations	6,960,770	42.0%	6,998,710	39.8%	36,304	0.5%
Total Operating Budget	\$16,573,997	100.0%	\$16,930,560	100.0%	\$13,790	6.1%

**General Corporate Fund
FY 2017/18 Operating Expenditures - \$17,589,730**



- **Capital Expenditures** – The capital budget includes projects totaling \$601,490. These projects include:
 - Partial funding for a master plan at Lakewood Preserve
 - Replacement of the existing HRIS/Payroll software system

- **Interfund Transfers and Debt Service** - The General Corporate Fund will transfer monies from operations and fund balance to other funds and pay debt service as follows:
 - Transfer to the Capital Facilities Improvement Fund for future facility enhancements: \$200,000
 - The total annual Debt Service for the 2008C Debt Certificates is budgeted to be funded from the General Corporate Fund: \$725,630



	LAKE COUNTY FOREST PRESERVES				
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Property Tax	13,574,953	13,954,748	14,078,870	14,115,920	14,549,300
Replacement Tax	1,044,818	956,518	874,350	1,000,000	874,350
Interest from Investments	251,151	160,251	205,000	160,000	175,000
Interest from Tax Distribution	1,273	1,211	0	1,220	0
Gain/Loss Due to MV Adj	(77,623)	74,386	0	32,240	0
Sale of Fixed Assets	0	0	10,000	10,450	5,000
Insurance Claim	0	2,038	0	0	0
Litigation Proceeds	0	0	0	0	0
Lake County Fuel Revenue	60,345	31,257	60,000	60,000	30,000
Land & Building Leases	128,636	87,686	10,440	22,246	45,480
Miscellaneous Revenue	96,152	94,237	85,540	75,180	77,440
District Housing Rental	109,102	101,667	98,000	100,000	98,000
Concessionaire Revenue	0	0	10,000	0	10,000
Licenses	12,000	12,000	12,000	23,400	34,800
General Program Fees	70,764	62,621	60,200	60,680	62,600
Youth Program Fees	45,281	38,852	37,690	34,650	35,220
Research Services	19,563	15,647	100	7,600	750
Admissions	21,929	16,175	4,250	1,470	48,000
Admissions-Large Programs	30,207	27,333	25,000	29,270	15,000
Administrative Fee	8,383	55,223	42,500	40,000	40,000
Donations	79,741	95,264	28,900	53,940	31,000
Other Grants	86	0	0	0	0
State Grant	500	500	1,000	0	1,000
Federal Grant	485	0	0	0	0
Picnic Permits	134,629	146,540	140,000	140,000	140,000
Camping Permits	5,275	4,040	3,470	4,000	4,000
Dog Permits	307,550	389,742	360,000	350,000	360,000
Daily Dog Permits	125,691	133,819	126,500	130,000	130,000
Horse Permits	15,530	15,080	13,860	15,000	14,000
Model Aircraft Permits	3,480	3,360	3,500	3,300	3,300
Special Use Permits	29,819	52,998	30,000	35,000	40,000
Vendor Permits	8,880	14,000	7,700	10,000	9,000
Fines	1,977	4,844	3,000	4,000	4,000
Ordinance Violations	41,696	48,407	35,000	40,000	40,000
Transfers	8,443	0	0	0	0
Merchandise Sales	17,369	31,202	13,750	12,500	31,500
Banquet Food Sales	3,610	600	400	290	450
Independence Grove	961,948	1,047,684	1,001,550	1,027,450	1,004,550
Fox River Marina	206,213	240,856	216,100	228,100	220,100
Total Revenues	\$17,349,856	\$17,920,786	\$17,598,670	\$17,827,906	\$18,133,840
Expenditures					
Personnel					
Salaries & Wages	8,375,822	8,561,058	8,974,000	8,766,770	9,357,190
Part Time Wages	945,772	967,490	1,059,790	1,053,280	1,065,310
Overtime Wages	127,162	131,486	156,000	151,610	160,120
Sick Pay Reimbursement	154,810	42,044	48,470	39,510	41,010
Commissioners Salaries	84,935	85,000	85,000	85,000	85,000
Budgeted Salary Adjustment	0	0	(220,000)	0	(220,000)
Health Insurance	1,688,398	1,768,600	1,886,320	1,818,000	2,051,660
Total Personnel	11,376,899	11,555,678	11,989,580	11,914,170	12,540,290



	LAKE COUNTY FOREST PRESERVES				
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Commodities					
Office Supplies	28,627	22,722	31,400	27,977	28,890
Furniture & Equipment	22,435	9,767	11,000	10,000	10,500
Digital Supplies	2,635	3,274	2,500	3,225	2,500
Software	3,800	23,335	23,600	21,028	19,580
Computer Hardware	3,124	3,643	15,000	15,000	21,080
Books, Periodicals, Manuals	854	387	1,780	1,450	1,700
Postage	70,573	55,772	61,320	58,230	64,170
Gasoline & Oil	333,245	236,359	345,000	236,500	304,600
Uniforms	46,704	44,392	46,040	46,140	49,070
Small Tools & Equipment	43,673	35,040	33,250	32,240	35,200
Building Maint. Supplies	104,994	114,335	109,700	109,700	108,200
Ground Maint. Supplies	112,501	68,649	105,000	83,000	105,000
Equipment Maint. Supplies	46,263	63,725	103,500	103,500	103,500
Vehicle Maint. Supplies	60,188	50,061	43,500	43,500	43,500
Inventory Variances	846	(244)	1,000	2,000	1,000
Landscaping, Trees, Shrubs	2,264	2,434	2,000	1,240	2,000
Operating Supplies	217,486	242,272	258,370	250,359	255,640
Employee Recognition	21,752	35,391	39,950	39,982	44,150
Cost of Goods Sold	19,712	27,449	20,250	28,400	29,100
Total Commodities	1,141,676	1,038,763	1,254,160	1,113,471	1,229,380
Contractuals					
Legal Fees	295,208	334,639	320,000	316,000	320,000
Computer Fees & Services	145,044	179,122	223,890	221,850	243,510
Consulting Fees	126,752	101,300	132,434	117,730	332,360
Merchant Credit Card Fees	31,322	33,525	31,300	32,990	34,200
Advertising	89,944	39,688	57,610	52,214	46,210
Printing	137,692	132,138	140,630	135,800	152,380
Photography Services	7,441	7,064	5,000	5,000	7,000
Audio & Video Production	0	0	0	0	0
Dues & Subscriptions	28,621	54,492	28,970	28,646	29,240
Licenses & Permits	9,201	5,322	10,520	9,810	9,560
Natural Gas	102,131	62,361	114,000	87,430	93,300
Electricity	301,327	315,036	316,940	315,810	350,420
Telephone	217,943	210,790	228,850	216,850	253,030
Water & Sewer	13,505	13,196	13,330	13,940	14,880
Disposal Services	53,161	63,760	70,900	65,950	71,090
Pest Control	7,757	5,755	6,460	7,680	7,790
Insect Management Control	19,500	0	0	0	0
Online Communications	40,864	24,406	91,800	88,550	89,050
Repairs & Maint. Building	108,328	94,166	133,280	108,310	134,490
Repairs & Maint. Grounds	148,026	152,363	172,000	146,000	171,760
Repairs & Maint. Equipment	76,564	55,610	105,940	101,040	102,740
Repairs & Maint. Vehicles	12,962	9,466	15,000	15,000	15,000
Equipment Rental	53,870	54,460	52,000	57,350	53,340
Vehicle Replacement Charge	265,493	255,560	195,080	195,080	210,320
IT Replacement Charge	68,810	180,610	153,090	153,090	174,770
Equipment Replacement Chrg	81,490	85,310	84,810	84,810	84,810
Legislative Expenses	27,000	27,193	29,750	29,750	29,750
Certifications and Education	9,767	9,535	12,850	12,190	18,540
Professional Development	39,396	45,227	80,400	65,465	97,050
Mileage Reimbursement	9,356	8,943	11,560	10,610	14,810
Real Estate & Drainage Taxes	8,924	6,549	8,000	8,000	8,000
Fees to County	152,540	157,215	183,860	158,760	167,570
Miscellaneous Contractuals	213,670	200,927	300,003	256,525	483,090
Total Contractuals	2,903,609	2,925,728	3,330,257	3,118,230	3,820,060
Total Operating Expenses	15,422,184	15,520,169	16,573,997	16,145,872	17,589,730

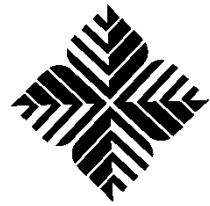
Budget Summary for Fiscal Year 2017/18
Fund: 1000 General Corporate Fund



	LAKE COUNTY FOREST PRESERVES				
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Capital					
Improvements to Buildings	213,825	72,297	188,268	188,270	0
Capital Imprvmts-Preserves	125,133	149,668	1,064,048	1,064,630	499,490
Bridges and Trails	(720)	0	0	0	0
Heavy Equipment	0	0	45,000	39,940	0
Radio Equipment	0	0	110,330	110,330	0
Computer Hardware	0	27,845	12,155	12,150	0
Computer Software	31,076	0	0	0	100,000
Furniture & Fixtures	0	0	0	0	0
Machinery & Tools	3,707	0	0	0	0
Miscellaneous Capital	398,855	265,442	22,524	20,520	2,000
Website Development	3,500	0	0	0	0
IT Improvements	81,250	0	0	0	0
Consolidated General Offices	8,000	98,802	1,208,204	1,208,200	0
Total Capital	864,626	629,818	2,650,529	2,644,040	601,490
Total Expenditures	16,286,810	16,149,987	19,224,526	18,789,912	18,191,220
Revenue Excess (Deficit) over Expenditures	1,063,046	1,770,799	(1,625,856)	(962,006)	(57,380)
Funding Transfer to Capital Fac.	200,000	200,000	200,000	200,000	200,000
Debt Service 2008C Certificates	726,194	722,544	722,430	722,430	725,630
Beginning Fund Balance	21,067,178	21,204,030	20,748,516	22,052,286	20,207,850
Ending Fund Balance	\$21,204,030	\$22,052,286	\$18,200,230	\$20,207,850	\$19,224,840

Insurance Fund





LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Insurance Fund provides for the District's overall risk management, loss prevention, and safety programs. The District is an accredited member of the Park District Risk Management Agency (PDRMA); a self-insured intergovernmental risk management pool which provides the District with comprehensive insurance coverage. The PDRMA property/casualty program provides a variety of coverage including general liability (bodily injury, property damage, and personal injury), automobile liability, public official's errors and omissions coverage, employment practices and employee benefits, law enforcement liability, liquor liability (Dram Shop), workers compensation, property (including buildings/contents, vehicles, machinery), outbreak expense, volunteer medical accident and other coverage (unemployment compensation, pollution liability, cyber liability).

The Insurance Fund also provides for safety training in the areas of employee safety, emergency planning, defensive driving, hazard communication, legal compliance, as well as funding to manage environmental cleanup projects affecting existing properties. Funding is also included for consulting services on environmental mitigation projects and various environmental remediation projects.

KEY OBJECTIVES FOR FY 2017-18

- Protect people, property, and resources from identifiable and controllable risk of loss.
- Implement a Near-Miss Reporting program to analyze and track patterns that could be pre-indicators of hazardous situations.
- Reinforce the Safety Culture and focus our efforts on reducing our incident rate. Key focus areas will include increasing field observations, developing job task analysis for work tasks that have a higher injury rate, conducting safety coaching and increasing training programs and opportunities.
- Conduct accident investigations. Formulate and implement recommendations to prevent repeat occurrences.
- Maintain an adequate fund balance for emergencies to protect the District from a major loss.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROJECTED
Liability Claims	1	2	2	1
Building, Facility, and Special Event Inspections	12	13	10	10
Incident Rate (calculated based on calendar year)	11 (2015)	8 (2016)	7 (2017)	6 (2018)

Budget Request Summary for Fiscal Year 2017/18

Fund: 2300 Insurance Fund



LAKE COUNTY FOREST PRESERVES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Property Tax Levy	793,838	926,577	909,120	922,370	890,970
Interest from Investments	12,415	26,453	27,600	37,510	27,600
Insurance Claim	36,555	16,934	0	21,080	0
Miscellaneous Revenue	1,500	1,500	1,500	1,500	1,500
Total Revenues	\$844,308	\$971,464	\$938,220	\$982,460	\$920,070
Expenditures					
Personnel					
Salaries & Wages	99,985	103,666	167,500	125,700	165,350
Sick Pay Reimbursement	938	1,201	1,100	400	1,480
Health Insurance	9,322	9,916	26,890	15,510	19,450
Total Personnel	110,245	114,783	195,490	141,610	186,280
Commodities					
Software	4,905	0	0	0	0
Operating Supplies	57,418	44,072	54,570	54,000	54,570
Total Commodities	62,323	44,072	54,570	54,000	54,570
Contractuals					
Legal Fees	0	0	5,000	0	5,000
Consulting Fees	3,595	9,680	52,000	42,160	52,000
Dues & Subscriptions	370	420	100	499	1,080
Liability Insurance	98,731	98,659	99,230	103,960	110,310
Workers Compensation Ins.	295,273	295,491	297,240	302,770	312,920
Property Insurance	201,074	210,383	208,960	210,760	215,750
State Unemployment Ins.	53,728	60,466	54,000	60,500	60,500
Other Insurance	103,344	104,468	122,990	118,750	121,040
Telephone	526	521	650	520	600
Loss Prevention and Reduction	67,593	35,373	95,680	85,515	90,780
IT Replacement Charge	480	640	1,210	1,210	1,360
Professional Development	3,124	5,042	3,800	3,600	3,800
Mileage Reimbursement	53	268	400	300	400
Pre-Employment Physicals	21,504	26,008	41,000	30,000	41,000
Miscellaneous Contractuals	18,870	20,490	85,720	10,000	85,720
Total Contractuals	868,265	867,909	1,067,980	970,544	1,102,260
Total Operating Expenses	1,040,833	1,026,764	1,318,040	1,166,154	1,343,110
Capital					
Miscellaneous Capital	0	32,371	100,000	22,280	166,000
Total Capital	0	32,371	100,000	22,280	166,000
Total Expenditures	1,040,833	1,059,135	1,418,040	1,188,434	1,509,110
Revenue Excess (Deficit) over Expenditures	(196,525)	(87,671)	(479,820)	(205,974)	(589,040)
Beginning Fund Balance	2,661,914	2,465,389	2,236,419	2,377,718	2,171,744
Ending Fund Balance	\$2,465,389	\$2,377,718	\$1,756,599	\$2,171,744	\$1,582,704

Retirement Fund



RETIREMENT FUND – IMRF/FICA
FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Retirement Fund reflects the District's contributions of the cost for the Illinois Municipal Retirement Fund (IMRF) and the Federal Insurance Compensation Act. IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts. The Federal Insurance Compensation Act includes Social Security (6.20%) and Medicare (1.45%) and is a United States payroll tax imposed by the federal government on both private and governmental employers.

BACKGROUND

IMRF, as a defined benefit plan, is designed to be 100% funded. The Illinois Pension Code [40 ILCS-7-172(b) (2)] requires the amortization of any unfunded liabilities over the remainder of the period allowable under generally accepted accounting principles. As a defined benefit plan, investment return fluctuations have no impact on the benefits payable to active or retired IMRF members.

The estimated 2016 market investment return for IMRF is 7.71%. This return translates into investment income of approximately \$2.584 billion after expenses. IMRF estimates that its actuarial return was 6.8%. From an actuarial basis, IMRF assumed it would earn a 7.5% return. The fact that IMRF earned slightly less than its anticipated actuarial return could mean future employer contribution rates will increase.

IMRF receives no state funding. Since 1978, on average, members (employees) funded 14% of their benefits, investment income 60%, and employers 25%. The District's rate for the regular plan will decrease from 12.50% to 11.98%, a 4.2% decrease in the District's contribution amount, and from 15.72% to 14.96%, an decrease of 4.8% for contributions to the Sheriff's Law Enforcement Personnel (SLEP) plan. The District funds 100% of its required contribution each year and will do so for the FY2017/18 budget.

<u>DISTRICT CONTRIBUTION RATE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
IMRF – Regular Employees	12.66%	12.13%	11.81%	12.40%	12.50%	11.98%
IMRF – Sheriff's Law Enforcement Personnel	19.42%	18.70%	17.71%	15.70%	15.72%	14.96%
FICA - Federal Insurance Compensation Act	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%

Budget Request Summary for Fiscal Year 2017/18
Fund: 2100-2110 Retirement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Property Tax Levy	2,540,350	2,450,004	2,491,550	2,438,880	2,300,860
Interest from Investments	7,546	2,942	4,100	5,550	5,550
Total Revenues	\$2,547,896	\$2,452,946	\$2,495,650	\$2,444,430	\$2,306,410
Expenditures					
Personnel					
IMRF Contributions	1,506,194	1,484,311	1,620,280	1,561,390	1,602,280
FICA Contributions	947,271	949,333	1,009,950	1,000,230	1,027,140
Total Personnel	2,453,465	2,433,644	2,630,230	2,561,620	2,629,420
Revenue Excess (Deficit) over Expenditures	94,431	19,302	(134,580)	(117,190)	(323,010)
Beginning Fund Balance	1,263,678	1,358,109	1,181,565	1,377,411	1,260,221
Ending Fund Balance	\$1,358,109	\$1,377,411	\$1,046,985	\$1,260,221	\$937,211

Land Development Levy Fund



LAND DEVELOPMENT LEVY FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

The Land Development Levy Fund pays for restoration, improvement, and development of existing preserves. The Operations Department along with the Natural Resources Department and Planning and Land Preservation Department use the Development Levy Fund for positions of their operating budgets relating to restoration and improvement of District lands and facilities. The Development Levy Fund is also a funding source for capital projects in the Ten-Year Capital Improvement Plan.

The total revenue budget is \$6,479,970 which is \$75,200 higher than the prior revenue budget of \$6,404,770. Property tax is the major revenue source of the fund. The Board may levy taxes for constructing, restoring, reconditioning, reconstructing and acquiring improvements, and for the development of land acquired by the District. The amount of taxes levied for development purposes may not exceed .025% of the assessed value of all taxable property as equalized by the Illinois Department of Revenue. The construction development levy rate for 2017 is estimated to be .024% of equalized assessed value.

The total budget for expenditures is \$7,122,410 or 21% lower than last year's budget of \$9,017,716. The capital outlay for CIP projects is based on a ten year schedule and may vary from year to year.

The following tables show the expenditures by major cost categories and by function for the Land Development Levy Fund:

	FY 16/17 Budget	% of Total	FY 17/18 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY OBJECT:						
Salaries and Benefits	\$3,517,954	39.01%	\$3,622,320	50.86%	\$104,366	2.97%
Commodities	569,450	6.31%	519,000	7.29%	(50,450)	-8.86%
Contractuals	1,511,921	16.77%	1,433,590	20.13%	(78,331)	-5.18%
Capital Outlay and Projects	3,418,391	37.91%	1,547,500	21.73%	(1,870,891)	-54.73%
Total Expenditures by Object	<u>\$9,017,716</u>	100.00%	<u>\$7,122,410</u>	100.00%	<u>(\$1,895,306)</u>	-21.02%

	FY 16/17 Budget	% of Total	FY 17/18 Budget	% of Total	Amount Change	% Change
EXPENDITURES BY FUNCTION:						
Operations	\$2,773,200	30.75%	\$2,760,860	38.76%	(\$12,340)	-0.44%
Planning and Land Preservation	969,640	10.75%	963,050	13.52%	(6,590)	-0.68%
Natural Resources	1,856,485	20.59%	1,851,000	25.99%	(5,485)	-0.30%
Capital Outlay and Projects	3,418,391	37.91%	1,547,500	21.73%	(1,870,891)	-54.73%
Total Expenditures by Function	<u>\$9,017,716</u>	100.00%	<u>\$7,122,410</u>	100.00%	<u>(\$1,895,306)</u>	-21.02%

Budget Request Summary for Fiscal Year 2017/18

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Property Tax Levy	5,628,782	5,750,875	5,866,210	5,882,070	6,062,540
Interest from Investment	98,759	142,829	150,000	138,090	95,000
Miscellaneous Revenue	18	866	1,000	17,600	1,000
Donations	55,999	746,568	387,560	133,900	187,730
State Grants	400,000	150,970	0	131,850	133,700
Federal Grants	0	224,218	0	0	0
Transfers	0	75,508	0	0	0
Total Revenues	\$6,183,558	\$7,091,834	\$6,404,770	\$6,303,510	\$6,479,970
Expenditures					
Personnel					
Salaries & Wages	2,831,493	2,758,548	2,832,214	2,768,350	2,948,860
Part Time Wages	68,247	53,421	48,900	50,100	58,800
Overtime Wages	32,429	29,356	53,440	57,140	53,440
Sick Pay Reimbursement	20,758	12,450	14,870	10,920	10,970
Budgeted Salary Adjustment	0	0	(26,000)	0	(26,000)
Health Insurance	574,774	586,204	594,530	565,950	576,250
Total Personnel	3,527,701	3,439,979	3,517,954	3,452,460	3,622,320
Commodities					
Office Supplies	5,528	4,092	3,800	3,800	3,800
Software	1,217	2,579	2,000	2,000	2,000
Books, Periodicals, Manuals	389	983	1,150	4,780	1,150
Postage	11,182	13,589	12,800	12,320	12,300
Gasoline & Oil	41,792	31,639	100,000	32,000	47,050
Uniforms	6,668	11,677	9,800	10,160	10,000
Small Tools & Equipment	9,658	9,829	12,800	16,240	13,100
Building Maint. Supplies	21,969	6,504	10,000	0	0
Ground Maint. Supplies	161,422	182,774	220,300	227,560	230,300
Equipment Maint. Supplies	48,674	45,830	37,600	37,500	37,600
Vehicle Maint. Supplies	22,854	31,023	43,500	43,500	43,500
Preserve Signs and Maint.	56,650	60,678	55,000	45,000	55,000
Operating Supplies	61,161	66,554	60,700	65,440	63,200
Total Commodities	449,164	467,751	569,450	500,300	519,000
Contractuals					
Architect Fees	0	0	10,000	20,000	10,000
Legal Fees	48,141	58,875	42,000	45,000	44,000
Engineering Fees	7,668	16,780	30,000	30,970	30,000
Computer Fees & Services	16,824	19,970	18,270	16,467	20,820
Consulting Fees	179,443	212,953	270,096	254,800	192,000
Advertising	4,691	2,553	4,800	4,800	4,800
Printing	5,184	7,714	13,650	8,940	12,800
Dues & Subscriptions	5,025	6,769	25,670	26,291	30,870
Licenses & Permits	0	1,000	2,750	2,750	10,000
Natural Gas	965	1,045	1,000	1,050	1,050
Electricity	47,857	43,741	48,590	47,960	20,770
Telephone	38,215	39,338	41,400	44,100	57,540
Water & Sewer	162	324	270	270	290
Disposal Services	28,922	12,678	10,340	10,370	10,370
Pest Control	0	0	370	250	290
Insect Management Control	6,294	42,463	45,000	45,000	45,000
Ecological Land Mgmt Contract	433,702	383,351	386,649	385,000	385,000

Budget Request Summary for Fiscal Year 2017/18

Fund: 2000 Land Development Levy

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Repairs & Maint. Building	6,373	4,189	7,200	4,630	4,430
Repairs & Maint. Grounds	3,778	45,190	30,600	23,850	30,600
Repairs & Maint. Equipment	4,579	11,277	18,750	17,150	17,000
Repairs & Maint. Vehicles	12,408	9,315	12,500	13,000	12,500
Equipment Rental	21,043	11,847	20,360	20,040	21,130
Vehicle Replacement Charge	117,058	125,610	150,790	150,790	151,240
IT Replacement Charge	15,450	32,360	26,820	26,820	31,560
Equipment Replacement Chrg	145,620	150,010	198,280	198,280	198,280
Certifications and Education	5,362	5,794	8,500	8,970	7,250
Professional Development	12,149	9,670	17,170	17,140	17,450
Mileage Reimbursement	4,710	5,922	5,050	5,050	5,050
Real Estate & Drainage Taxes	34,548	41,961	27,000	27,000	27,000
Miscellaneous Contractuals	23,595	35,832	38,046	34,900	34,500
Total Contractuals	1,229,766	1,338,531	1,511,921	1,491,639	1,433,590
Total Operating Expenses	5,206,631	5,246,261	5,599,325	5,444,399	5,574,910
Capital					
Bridges and Trails	0	14,352	0	0	0
Heavy Equipment	0	0	0	0	28,000
Capital Imprvmnts-Preserves	3,879,037	3,179,306	3,418,391	3,418,391	1,519,500
Total Capital	3,879,037	3,193,658	3,418,391	3,418,391	1,547,500
Total Expenditures	9,085,668	8,439,919	9,017,716	8,862,790	7,122,410
Revenue Excess (Deficit) over Expenditures	(2,902,110)	(1,348,085)	(2,612,946)	(2,559,280)	(642,440)
Beginning Fund Balance	15,595,856	12,693,746	9,601,087	11,345,661	8,786,381
Ending Fund Balance	\$12,693,746	\$11,345,661	\$6,988,141	\$8,786,381	\$8,143,941

Debt Service Fund



DEBT SERVICE FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

Under Illinois State Statute, the District may borrow money and issue bonds subject to a legal limit of 2.3% of the assessed value of all property as assessed and equalized by the State Department of Revenue. The statutory debt limit for the District as of June 30, 2017 is \$572,741,547. Total debt on June 30, 2017 is projected to be \$270,760,000. Debt financing is used to fund major capital expenditures that are part of a long-range plan and because of the large size of the expenditures, cannot be funded by operating revenues. In 1991, State Statutes were revised to require a referendum vote to approve a general obligation bond issue. Other debt financing options available include alternate revenue bonds, debt certificates, and installment loans that do not require a referendum vote. In 1997, legislation was passed allowing the District to use interest earnings for capital expenditures. The Treasury Rebate revenue is being reduced 6.9% for fiscal year 2017 because of federal budget cuts. This rate represents the sequestration reduction rate requirement of the Bipartisan Budget Act of 2013. The budgetary sequestration rate reduction will now cover thirteen fiscal years through 2024.

The Debt Service Fund is used to account for accumulation of resources for the payment of principal and interest for bonded debt including:

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2007A Refunding Bonds	\$52.555 million to advance refund a portion of the 2000 General Obligation Bond Series. Resulted in upfront savings of \$2.2 million .	25,210,000	2,342,942	27,552,942
2008A General Obligation Bonds	\$35 million for land preservation and acquisition. Issued using the DSEB.	2,710,000	110,000	2,820,000
2008B General Obligation Bonds	\$19.7 million for land preservation and acquisition; and \$7.3 million for restoration, improvements and public access to existing preserves. Issued using the DSEB.	1,920,000	81,056	2,001,056
2010A General Obligation Bonds	\$35 million issued under the \$185 million 2008 Referendum.	31,025,000	20,533,012	51,558,012
2010B General Obligation Bonds	\$40 million issued under the \$185 million 2008 Referendum.	37,500,000	21,480,398	58,980,398
2011 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	24,545,000	11,356,463	35,901,463
2013 General Obligation Bonds	\$24.995 million issued under the \$185 million 2008 Referendum.	20,370,000	5,690,569	26,060,569
2013B Refunding Bonds	\$18,855 million to advance refunding the 2005 General Obligation Bond Series. Resulted in upfront savings of \$1.5 million .	8,090,000	409,500	8,499,500
2014A Refunding Bonds	\$28,920 million to advance refunding the 2006A General Obligation Bond Series. Resulted in upfront savings of \$2.0 million .	27,015,000	3,772,725	30,787,725
2015 General Obligation Bonds	\$25 million issued under the \$185 million 2008 Referendum approved by 66% of the voters. (Overall, 80% allocated to land preservation and acquisition and 20% for restoration, improvements and public access to existing preserves).	25,010,000	8,567,675	33,577,675

Series and Type	Purpose	Outstanding Principal	Outstanding Interest	Balance
2016A Refunding Bonds	\$43,915 million to advance refunding the 2008A and 2008B General Obligation Bond Series. Resulted in upfront savings of \$6.5 million.	43,410,000	10,214,925	53,624,925
2016B Refunding Bonds	\$24,000 million to refund the 2009A General Obligation Bonds. Resulted in upfront savings of \$2.9 million.	23,955,000	5,285,091	29,240,091
TOTAL:		\$270,760,000	\$89,844,356	\$360,604,356

The annual tax levy requirements to amortize the general obligation debt projected to be outstanding as of December 31, 2017 including interest payments of \$89,844,356 are as follows:

Tax Year	Fiscal Year	Series 2007A	Series 2008A	Series 2008B	Series 2010A	Series 2010B	Series 2011	Series 2013	Series 2013B	Series 2014A	Series 2015A	Series 2016A	Series 2016B	FY Total
2016	2018	6,881,717	1,397,100	1,005,338	1,730,362	1,947,999	900,250	535,138	4,250,875	3,504,425	830,725	1,415,625	750,619	25,150,171
2017	2019	6,899,613	1,422,900	995,719	1,730,362	1,947,999	900,250	535,138	4,248,625	3,481,475	830,725	1,414,375	755,069	25,162,248
2018	2020	6,894,627			1,730,362	3,739,569	900,250	1,673,638		3,461,650	1,229,650	3,840,875	754,469	24,225,088
2019	2021	6,876,985			1,730,362	3,709,779	900,250	1,670,438		3,439,875	1,261,825	3,851,625	753,869	24,195,006
2020	2022				3,439,149	3,678,914	2,165,975	1,671,787		3,416,150	2,647,025	3,870,000	3,195,194	24,084,193
2021	2023				3,413,501	3,646,529	2,161,900	1,672,638		3,400,325	2,615,550	3,885,500	3,229,319	24,025,261
2022	2024				3,381,755	3,608,301	2,161,700	1,671,431		3,377,325	2,607,950	3,897,875	3,255,194	23,961,530
2023	2025				3,349,037	3,569,954	2,165,225	1,668,138		3,362,075	2,584,075	3,956,450	3,333,119	23,988,072
2024	2026				3,315,498	3,530,014	2,160,669	1,669,225		3,344,425	2,569,000	3,974,500	3,361,319	23,924,649
2025	2027				3,202,865	3,487,825	2,157,044	1,664,650			2,227,525	7,738,000	3,392,669	23,870,577
2026	2028				3,238,165	3,444,730	2,154,950	1,664,150			2,136,588	7,731,400	3,412,219	23,782,201
2027	2029				3,194,410	3,396,287	2,151,100	1,662,450			2,504,300	8,048,700	3,047,034	24,004,282
2028	2030				3,144,443	3,347,168	2,151,000	1,664,475			2,375,363			12,682,448
2029	2031				3,093,575	3,297,015	2,148,300	1,660,225			2,383,188			12,582,303
2030	2032				3,045,665	3,241,276	2,147,900	1,659,700			2,385,219			12,479,759
2031	2033				2,995,805	3,185,439	2,144,700	1,657,825			2,388,969			12,372,738
2032	2034				2,938,700	3,129,231	2,143,600	1,659,525						9,871,056
2033	2035				2,884,000	3,072,375	2,144,400							8,100,775
2034	2036						2,142,000							2,142,000
TOTALS		27,552,942	2,820,000	2,001,056	51,558,012	58,980,398	35,901,463	26,060,569	8,499,500	30,787,725	33,577,675	53,624,925	29,240,091	360,604,356

**NET GENERAL BONDED DEBT TO EQUALIZED ASSESSED VALUE
AND NET GENERAL BONDED DEBT PER CAPITA 2006 THROUGH 2015**

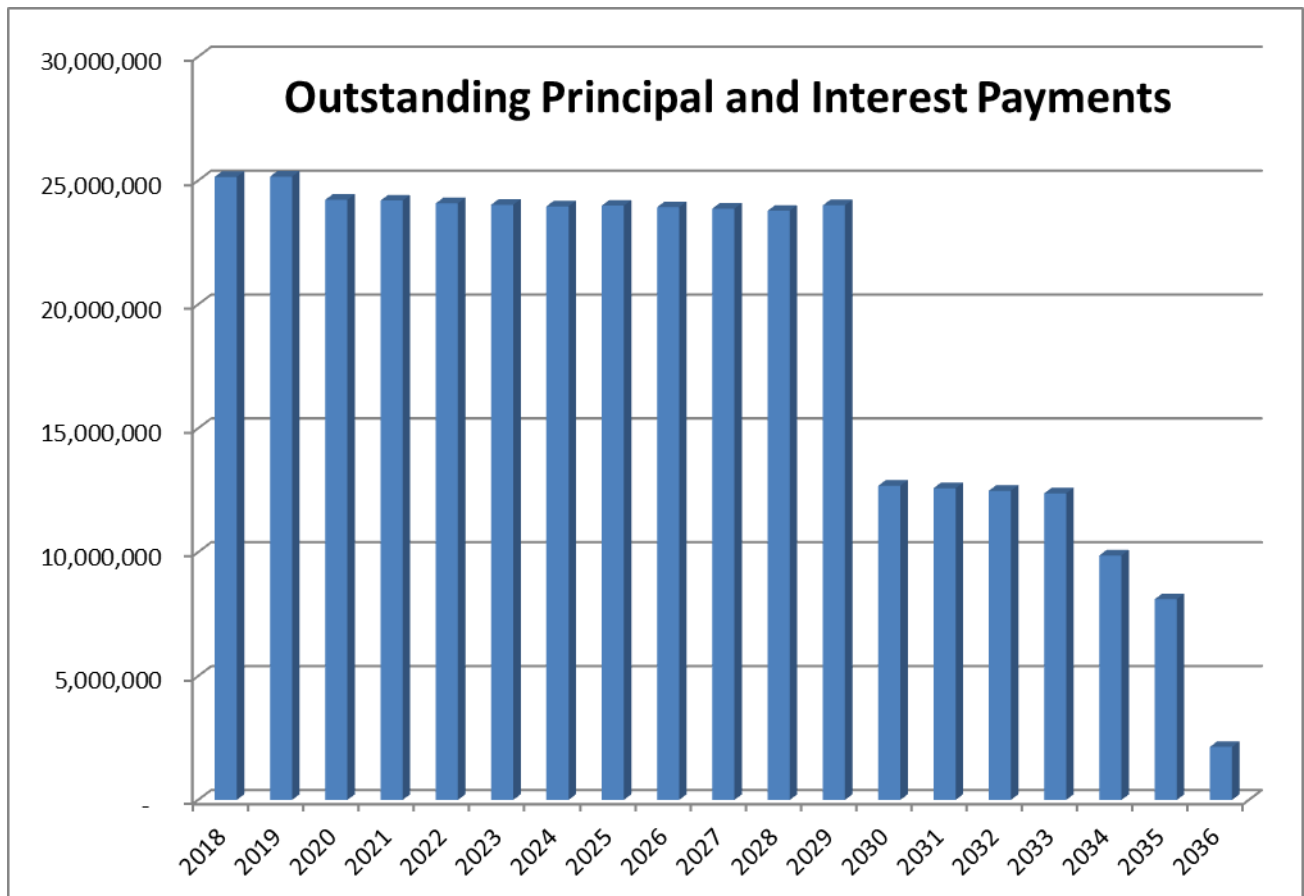
Tax Year	Fiscal Year	Population	Equalized Assessed Value	Net General Bonded Debt*	Net General Bonded Debt to Equalized Assessed Value	Net General Bonded Debt per Capita
2007	2008	723,591	29,368,109,714	219,456,413	0.747%	303
2008	2009	723,591	30,486,373,229	266,875,437	0.875%	369
2009	2010	728,086	30,170,722,053	274,823,238	0.911%	377
2010	2011	703,462	28,684,698,965	294,444,006	1.026%	419
2011	2012	706,260	26,712,347,047	303,245,171	1.135%	429
2012	2013	711,155	24,472,676,727	316,521,234	1.293%	445
2013	2014	711,155	22,967,939,408	300,679,325	1.309%	423
2014	2015	711,155	22,646,844,107	258,667,445	1.142%	364
2015	2016	711,155	23,436,709,963	268,555,143	1.146%	378
2016	2017	711,155	24,901,806,380	252,497,321	1.014%	355

* Net of amount available in Debt Service Fund for payment of principal

(1) Based on 2010 Census. Other population figures are estimates.

COMPUTATION OF LEGAL DEBT MARGIN
Year Ended June 30, 2016

2016 Equalized Assessed Value	\$24,901,806,380	
Debt limit: 2.3% of Equalized Assessed Value		\$572,741,547
Outstanding tax levy debt	(270,760,000)	
Debt Service Fund balance available for payment of principal	<u>18,262,679</u>	(252,497,321)
2008C Debt Certificates paid from operating revenues		<u>(6,565,000)</u>
Legal Debt Margin as of June 30, 2017:		\$313,679,226
<i>Add principal reductions on tax levy debt during FY 2018</i>		14,865,000
<i>Add principal reductions on debt certificates during FY 2018</i>		<u>430,000</u>
Projected Legal Debt Margin June 30, 2018:		<u>\$328,974,226</u>



Budget Request Summary for Fiscal Year 2017/18

Fund: 4000-4930 Debt Service Fund

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Budget</u>
Revenues					
Property Tax	25,956,800	25,695,554	25,380,680	24,903,005	24,459,770
Bond Proceeds	28,920,000	0	0	68,115,000	0
Interest from Investments	144,692	252,117	49,350	151,866	38,010
Treasury Rebate Revenue	1,193,444	1,199,881	1,199,880	1,193,450	1,199,880
Interfund Transfer	853,397	0	0	1,529,079	0
Premium on Debt Issuance	1,378,964	0	0	4,582,281	0
Total Revenues	\$58,447,297	\$27,147,552	\$26,629,910	\$100,474,681	\$25,697,660
Expenditures					
Paying Agent Fees	6,390	6,586	7,740	6,725	7,260
Interest Fees on Debt	12,317,310	12,164,572	11,899,540	10,391,110	10,285,190
Principal Payment	45,505,599	14,845,000	14,170,000	87,255,470	14,865,000
Interfund Transfers	853,397	0	0	1,529,079	0
Total Expenditures	58,854,706	27,016,158	26,077,280	99,535,947	25,157,450
Revenue Excess (Deficit) over Expenditures	(407,409)	133,286	552,630	938,734	540,210
Beginning Fund Balance	16,549,607	16,142,198	16,059,857	16,275,484	17,214,218
Ending Fund Balance	\$16,142,198	\$16,275,484	\$16,612,487	\$17,214,218	\$17,754,428

Land Acquisition Bond Projects



LAND ACQUISITION BOND PROJECTS

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Department of Land Preservation and Special Projects supports the District's land preservation and acquisition program. Revenues for the District's land preservation program are realized from the sale of bonds. In November of 2008, the voters of Lake County approved a new \$185,000,000 bond referendum by a 66% majority. Of the \$185,000,000, \$148,000,000 or 80% of the bond proceeds will be used for land acquisition purposes. These funds have been, and will continue to be, used to expand existing preserves, initiate greenway and trail corridor preservation and acquisition, and to preserve natural resource areas including wetlands, prairies, wildlife habitats and forested areas.

Key Objectives and detailed information can be found under the budget summary section of the budget book.

Budget Request summary for Fiscal Year 2017/18

Fund: Land Acquisition



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Bond Proceeds	0	8,003,200	0	0	0
Interest Investments	44,139	39,366	21,000	32,000	21,000
Premium on Debt	0	298,463	0	0	0
Grants and Donations	0	981,226	0	0	0
Total Revenues	\$44,139	\$9,322,255	\$21,000	\$32,000	\$21,000
Expenditures					
Personnel					
Salaries & Wages	96,988	109,671	110,000	110,780	113,320
Part Time Wages	30,463	33,759	31,230	31,230	32,170
Sick Pay Reimbursement	1,714	2,051	2,060	2,040	2,070
Health Insurance	2,574	3,899	4,630	4,200	6,920
Total Personnel	131,739	149,380	147,920	148,250	154,480
Commodities					
Office Supplies	5,911	6,303	5,440	3,000	3,010
Software	2,300	6,627	7,500	7,500	8,000
Postage	251	423	400	200	200
Gasoline & Oil	71	238	100	300	300
Operating Supplies	15	505	500	100	100
Total Commodities	8,548	14,096	13,940	11,100	11,610
Contractuals					
Legal Fees	94,671	30,629	25,000	25,000	8,000
Computer Fees & Services	94	0	150	100	100
Consulting Fees	15,126	490	10,000	37,000	37,000
Dues & Subscriptions	358	305	500	400	400
Electricity	4,608	4,792	5,200	5,200	2,450
Telephone	2,448	2,272	2,400	2,400	2,400
Water & Sewer	18	35	30	30	30
Disposal Services	22	43	40	40	40
Pest Control	0	0	40	30	30
Repairs & Maint. Building	780	532	790	510	520
Equipment Rental	556	790	750	730	680
Vehicle Replacement Charge	790	790	0	0	0
IT Replacement Charge	980	5,100	4,410	4,410	5,000
Professional Development	155	540	3,500	440	4,700
Mileage Reimbursement	11	52	100	100	100
Bond Issuance Costs	0	67,884	0	0	0
Miscellaneous Contractuals	1,855	0	0	0	0
Total Contractuals	122,472	114,254	52,910	76,390	61,450
Total Operating Expenses	262,759	277,730	214,770	235,740	227,540

Budget Request summary for Fiscal Year 2017/18

Fund: Land Acquisition



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Capital					
Land Acquisition	2,109,250	16,807,651	5,500,000	978,590	3,100,000
Title Fees	17,630	23,036	15,000	8,000	12,000
Tax Prorations	(8,493)	1,194	2,000	2,000	2,000
Other Land Acquisition Costs	(702)	24,111	91,200	91,200	40,000
Appraisal Fees	12,745	19,500	15,000	10,000	10,000
Engineering Fees	72,783	34,615	40,000	40,000	40,000
Legal Fees	82,281	163,636	60,000	60,000	60,000
Total Capital	2,285,494	17,073,743	5,723,200	1,189,790	3,264,000
Total Expenditures	2,548,253	17,351,473	5,937,970	1,425,530	3,491,540
Revenue Excess (Deficit) over Expenditures	(2,504,114)	(8,029,218)	(5,916,970)	(1,393,530)	(3,470,540)
Beginning Fund Balance	15,427,054	12,922,940	8,288,605	4,893,722	3,500,192
Ending Fund Balance	\$12,922,940	\$4,893,722	\$2,371,635	\$3,500,192	\$29,652

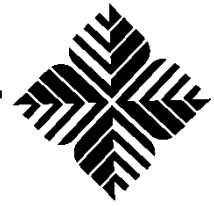
Land Development Bond Projects



LAND DEVELOPMENT BOND FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The November 2008 referendum was overwhelmingly approved by Lake County Residents authorizing the issuance of \$185 million of bonds. \$148 million (80%) is allocated towards land acquisition and preservation and \$37 million (20%) is allocated to natural resource restoration, trails and public access improvements. The projects to be completed with these funds were discussed and previously approved by the Board of Commissioners as part of the approved Capital Improvement Plan for natural resource restoration, trails and public access improvements. Many projects require multi-year phasing and additional funding through public/private partnerships, donations, grants and other financial options. The projects consist of a balance between large and small-scale natural resource restoration, trail and outdoor recreation projects geographically distributed throughout Lake County. It is the Board's policy direction to continue the practice of using interest earnings from bond proceeds for costs related to development projects.

PROJECT DESCRIPTIONS

- Capital expenditures are detailed in the Capital Improvement Program.

Budget Request summary for Fiscal Year 2017/18

Fund: Development Bond and Capital Projects



LAKE COUNTY FOREST PRESERVES

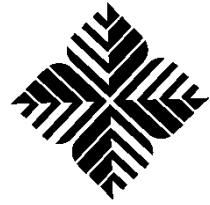
	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Revenues					
Bond Proceeds	0	17,006,800	0	0	0
Interest from Investments	29,786	109,634	55,000	293,390	90,000
Premium on Debt Issuance	0	634,234	0	0	0
Operating Transfer	59	0	0	0	0
Total Revenues	\$29,845	\$17,750,668	\$55,000	\$293,390	\$90,000
Expenditures					
Cuba Marsh Habitat Restoration	180,335	153,252	316,413	316,410	0
Dog Area Accessibility	0	0	50,000	0	10,000
DPR Ryerson North Section	58,661	510,422	35,007	35,010	0
Ethels Woods Public Access & Rte	0	0	250,000	0	1,000,000
Ethels Woods	184,424	32,962	0	0	2,454,890
Everett Road Trail Connection	82,501	50,731	1,516,768	1,516,770	0
Facility & Infrastructure	0	0	350,000	350,000	350,000
Fort Sheridan Preserve	357,526	2,561	2,949,668	259,670	0
Fort Sheridan USACE GLFER	0	1,690,173	909,827	909,830	0
Fox River Addition	486,418	6,414	72,356	72,360	0
Grass Lake Road Tunnel	106,120	28,217	56,992	56,990	0
Grassy Lake Preserve	188,190	378,042	239,118	239,120	0
Hastings Lake	2,395	0	0	0	0
Heron Creek IL Rte 22 Connection	0	0	20,000	0	0
Lake Carina - DPR Connect	49,324	114,416	2,909	2,910	0
Lakewood Master Plan	0	0	250,000	250,000	3,377,010
Lakewood Restoration - Broberg	160,501	140,989	120,533	51,860	0
Lakewood Restoration - Schreiber	146,053	187,707	410,030	353,620	0
Lyons Woods	89,223	207,712	800,000	7,500	0
Middlefork Savanna Trail Connect	85,550	195,567	629,612	629,610	0
Mill. Trail Ethels Woods-Rte 45	0	0	0	0	75,000
Mill. Trail Grand Ave. Crossing	75,526	223,180	223,362	223,360	0
Mill. Trail Marl Flat to Litchfield	(720)	0	0	0	0
Mill. Trail Rollins Rd. Crossing	542,688	407,037	250,000	250,000	0
Mill. Trail Van Patten	9,923	34,258	338,500	338,500	0
Mill. Trail Wilson Rd. Crossing	679,660	903,810	191,905	191,900	0
Pine Dunes - SMD	2,316	1,009	30,000	30,000	0
Roadway & Parkway Renovitions	0	0	500,000	500,000	500,000
Rollins Savanna	0	0	0	0	75,000
Southern DPR Habitat Restoration	66,024	57,979	492,000	379,580	257,840
Waukegan Savanna Phase I	0	62,847	1,487,153	1,157,780	0
Wright Woods/MacArthur Woods	0	0	689,999	14,770	0
Bond Issuance Costs	0	144,253	0	0	0
Operating Transfer	36	0	0	0	0
Total Expenditures	3,552,674	5,533,538	13,182,152	8,137,550	8,099,740
Revenue Excess (Deficit) over Expenditures	(3,522,829)	12,217,130	(13,127,152)	(7,844,160)	(8,009,740)
Beginning Fund Balance	11,391,541	7,868,712	20,300,504	20,085,842	12,241,682
Ending Fund Balance	\$7,868,712	\$20,085,842	\$7,173,352	\$12,241,682	\$4,231,942

Enterprise Fund



**FACILITIES – BRAE LOCH, COUNTRYSIDE,
AND THUNDERHAWK GOLF COURSES**

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The Lake County Forest Preserves operates and maintains four 18-hole golf courses and support facilities at three locations for the purpose of providing quality outdoor recreation to Lake County residents. Countryside (*Prairie* and *Traditional* courses) is a 36-hole golf course with food and beverage service, golf instructional program, and a learning center. ThunderHawk is an award-winning 18-hole golf course with food and beverage service featuring a 200-seat capacity special events facility, golf instructional program, and learning center. ThunderHawk was the first *Certified Audubon Signature Sanctuary* in Illinois and only the third public golf course in the world to earn the prestigious Signature Sanctuary certification for excellence in environmental stewardship. Brae Loch is an 18-hole golf course with food and beverage service, and a 200-seat capacity special events facility. The current economic environment continues to provide challenges in the golf industry. Fiscally responsible operations of the District’s golf courses will be necessary to maintain a positive operating income. Expenses continue to be analyzed for any additional savings, but an increase in operating income will need to come from increased operating revenues. Continued increased marketing efforts and new program ideas play a key role in this effort.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROPOSED
Golf Play Revenue	\$2,167,409	\$2,342,989	\$2,345,400	\$2,416,900
Golf Car Revenue	\$799,087	\$782,673	\$780,000	\$790,000
Golf Shop Revenue	\$212,593	\$147,358	\$161,500	\$163,000
Golf Range Revenue	\$129,587	\$129,275	\$134,000	\$135,000
Golf Food and Beverage Revenue	\$302,134	\$343,832	\$335,000	\$338,000

Budget Request summary for Fiscal Year 2017/18

Enterprise Fund
All Golf Course Operations



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> Actual	<u>2015/16</u> Actual	<u>2016/17</u> Budget	<u>2016/17</u> Estimate	<u>2017/18</u> Budget
Revenues					
Green Fees	2,087,980	2,166,861	2,380,000	2,140,000	2,215,000
Season Passes	77,076	62,965	60,000	57,000	52,500
Permanent Starts	29,695	27,370	33,400	27,400	29,400
Outings	49,735	85,796	103,000	121,000	120,000
Golf Lessons	0	0	2,000	1,500	1,500
Player Services	6,340	6,235	4,500	6,000	6,000
Gas Cart Rental	799,087	782,674	880,000	780,000	790,000
Hand Cart Rental	5,485	3,598	5,250	3,450	3,450
Golf Club Rental	9,140	7,607	8,500	9,000	9,000
Range Balls	129,587	129,276	135,000	134,000	135,000
Golf Shop Sales	135,517	147,359	167,000	161,500	163,000
Food Sales-Snack Shop	61,173	63,316	64,500	64,000	64,500
Beverage Sales-Snack Shop	48,371	55,835	57,500	57,000	57,500
Beer Sales-Snack Shop	163,878	190,928	174,000	178,000	179,000
Liquor Sales-Snack Shop	28,713	33,753	37,000	36,000	37,000
Building Rentals	14,695	14,365	10,000	14,000	14,000
Other Revenues	29,188	18,700	10,100	11,100	10,100
Concessionaire Revenue	55,126	52,858	60,000	60,000	60,000
Total Revenues	\$3,730,786	\$3,849,496	\$4,191,750	\$3,860,950	\$3,946,950
Expenditures					
Personnel					
Salaries & Wages	759,868	779,551	788,610	777,330	794,000
Part Time Wages	804,576	827,656	946,320	827,700	905,460
Overtime Wages	30,783	31,770	25,500	28,610	25,500
Sick Pay Reimbursement	5,730	6,278	5,590	6,840	7,090
IMRF Contributions	152,311	159,375	179,510	174,250	181,100
FICA Contributions	121,312	121,958	135,150	130,520	132,530
Health Insurance	185,789	186,408	190,850	195,000	190,950
Total Personnel	2,060,369	2,112,996	2,271,530	2,140,250	2,236,630
Commodities					
Office Supplies	3,124	1,099	3,200	2,500	2,500
Postage	302	325	600	600	600
Gasoline & Oil	80,095	61,064	83,000	63,000	63,000
Uniforms	10,515	10,783	13,900	14,240	13,000
Small Tools & Equipment	4,286	1,778	5,200	4,200	4,200
Building Maint. Supplies	19,807	20,554	21,200	18,930	21,000
Ground Maint. Supplies	12,386	42,076	41,000	39,650	40,000
Equipment Maint. Supplies	72,742	84,276	81,000	71,000	75,000
Gravel & Soil	9,144	417	6,000	2,500	3,500
Herbicides	8,188	19,611	17,000	18,170	17,000
Fertilizer	65,147	78,957	82,000	73,500	76,500
Plant Protectors	92,061	83,724	112,500	102,500	102,500
Insecticides	10,350	10,504	19,500	14,420	15,500
Turfgrass Chemicals	39,792	56,145	60,000	57,500	59,000
Top Dressing	21,166	15,883	36,500	37,780	35,500
Irrigation Supplies	18,696	16,295	21,000	22,500	23,000
Landscaping, Trees, Shrubs	4,078	6,254	4,000	3,550	2,500
Operating Supplies	82,945	91,966	89,500	79,990	81,000
COGS-Golf Lessons	0	0	0	0	0
COGS-Handicap	9,565	0	5,500	5,000	5,000

Budget Request summary for Fiscal Year 2017/18

Enterprise Fund
All Golf Course Operations



LAKE COUNTY FOREST PRESERVES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Budget
COGS-Pro Shop	82,581	86,123	88,000	83,250	83,820
COGS-Food	24,920	20,409	22,580	22,400	22,580
COGS-Beverage	19,623	17,992	17,250	17,100	17,250
COGS-Beer	43,919	40,830	43,500	44,500	44,750
COGS-Liquor	11,142	8,686	8,250	8,000	8,250
Total Commodities	746,574	775,751	882,180	806,780	816,950
Contractuals					
Legal Fees	0	9,939	0	0	0
Computer Fees & Services	6,450	6,192	6,700	6,700	6,700
Merchant Credit Card Fees	80,699	65,701	86,500	77,500	77,500
Advertising	17,336	21,671	22,000	22,000	22,000
Printing	1,715	3,047	5,500	4,000	5,000
Dues & Subscriptions	3,649	2,909	4,490	4,040	4,040
Licenses & Permits	6,996	6,283	6,550	6,550	6,650
Liability Insurance	2,779	2,281	2,250	2,370	2,540
Workers Compensation Ins.	75,057	72,906	79,920	82,010	85,370
Property Insurance	21,247	19,367	19,020	16,480	14,170
State Unemployment Ins.	128,336	103,842	129,000	106,000	109,500
Natural Gas	16,502	20,720	26,300	17,000	17,000
Electricity	66,145	59,851	68,000	70,000	65,000
Telephone	38,278	35,503	36,000	36,000	36,000
Water & Sewer	3,893	3,773	4,050	4,210	4,050
Disposal Services	3,747	3,514	5,700	5,460	5,300
Pest Control	1,290	1,263	1,900	2,020	1,900
Repairs & Maint. Building	6,060	5,689	10,450	6,800	7,900
Repairs & Maint. Grounds	1,950	0	600	0	500
Repairs & Maint. Equipment	1,332	6,698	7,500	4,500	6,500
Equipment Rental	250,012	250,731	257,180	254,810	250,690
Vehicle Replacement Charge	14,290	14,350	12,520	12,520	12,520
IT Replacement Charge	4,130	10,700	10,700	10,700	10,700
Certifications and Education	60	443	1,800	1,800	1,800
Professional Development	5,105	6,473	8,000	6,000	8,000
Mileage Reimbursement	6,362	5,562	7,200	7,200	8,200
Miscellaneous Contractuals	23,906	22,205	28,920	25,860	28,260
Total Contractuals	787,326	761,613	848,750	792,530	797,790
Total Operating Expenses	3,594,269	3,650,360	4,002,460	3,739,560	3,851,370
Operating Income (Loss)	136,517	199,136	189,290	121,390	95,580
Nonoperating Revenue Interest	13,626	16,995	25,030	21,540	25,030
Interfund Transfer	(798,214)	0	0	0	0
Income (Loss) before capital outlay	(648,071)	216,131	214,320	142,930	120,610

Budget Request summary for Fiscal Year 2017/18

Enterprise Fund
All Golf Course Operations



LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Budget</u>
Non-Operating Expenses					
Capital					
Improvements to Ground	14,880	0	0	0	0
Machinery & Tools	220,185	108,167	107,000	98,170	204,500
Imprelis Funded Costs					
Consulting & Tree Care	2,810	0	0	0	0
Capital Improvements	130,913	0	0	0	0
Total Capital	368,788	108,167	107,000	98,170	204,500
Other Funding Sources					
Use of Capital Reserve	0	0	0	0	100,840
Proceeds from Imprelis	65,422	0	0	0	0
Total Other Funding Sources	65,422	0	0	0	100,840
Cash Generated	\$(951,437)	\$107,964	\$107,320	\$44,760	\$16,950
Beginning Fund Balance	2,513,605	1,562,168	1,707,488	1,670,132	1,714,892
Ending Fund Balance	\$1,562,168	\$1,670,132	\$1,814,808	\$1,714,892	\$1,731,842

Budget Request Summary for Fiscal Year 2017/18

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Operating Revenues					
Green Fees	1,002,508	1,063,574	1,130,000	1,040,000	1,035,000
Season Passes	52,528	42,202	40,000	38,000	35,000
Permanent Starts	10,650	9,810	11,000	10,000	10,000
Outings	13,869	26,987	20,000	27,000	27,000
Golf Lessons	0	0	2,000	1,500	1,500
Player Services	5,310	3,960	2,500	4,000	4,000
Gas Cart Rental	434,501	399,391	460,000	395,000	390,000
Hand Cart Rental	3,185	2,465	3,000	2,200	2,200
Golf Club Rental	2,820	3,165	3,500	3,000	3,000
Range Balls	97,110	90,917	100,000	92,000	93,000
Golf Shop Sales	38,636	34,173	50,000	37,500	39,000
Food Sales-Snack Shop	47,887	51,549	51,000	51,000	51,000
Beverage Sales-Snack Shop	34,540	41,338	42,000	42,000	42,000
Beer Sales-Snack Shop	111,315	136,574	120,000	124,000	125,000
Liquor Sales-Snack Shop	15,421	18,784	20,000	20,000	20,000
Other Revenues	11,418	5,823	9,000	9,000	9,000
Total Operating Revenues	\$1,881,698	\$1,930,712	\$2,064,000	\$1,896,200	\$1,886,700
Operating Expenses					
Personnel					
Salaries & Wages	458,118	471,195	475,280	428,850	427,190
Part Time Wages	395,127	396,648	450,670	396,660	425,280
Overtime Wages	20,323	19,463	14,000	15,790	14,000
Sick Pay Reimbursement	4,008	4,746	4,190	4,460	4,670
IMRF Contributions	84,311	87,983	96,170	92,920	91,070
FICA Contributions	66,439	66,275	72,240	68,790	66,660
Health Insurance	114,801	115,016	117,580	116,230	102,400
Personnel	1,143,127	1,161,326	1,230,130	1,123,700	1,131,270
Commodities					
Office Supplies	1,097	563	1,200	1,000	1,000
Postage	288	208	300	300	300
Gasoline & Oil	46,790	37,174	50,000	38,000	38,000
Uniforms	7,536	4,326	5,850	6,960	5,800
Small Tools & Equipment	3,020	1,449	3,000	3,000	3,000
Building Maint. Supplies	11,854	6,207	9,000	7,000	9,000
Ground Maint. Supplies	12,386	21,173	14,000	18,000	19,000
Equipment Maint. Supplies	39,896	48,228	38,000	35,000	38,000
Gravel & Soil	0	0	2,000	0	1,000
Herbicides	5,510	10,810	9,000	9,500	9,000
Fertilizer	37,201	44,805	38,500	38,500	38,500
Plant Protectors	24,460	36,373	28,000	28,000	28,000
Insecticides	3,703	1,633	5,500	4,000	5,500
Turfgrass Chemicals	21,321	18,078	20,000	19,000	20,000
Top Dressing	10,978	10,450	16,000	20,700	20,000
Irrigation Supplies	14,162	12,176	12,000	15,500	15,000
Landscaping, Trees, Shrubs	1,571	3,756	2,000	3,550	2,000
Operating Supplies	42,624	48,002	51,000	43,380	44,500

Budget Request Summary for Fiscal Year 2017/18

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
COGS-Handicap	5,640	0	3,500	3,000	3,000
COGS-Pro Shop	21,294	16,737	19,000	14,250	14,820
COGS-Food	20,105	16,908	17,850	17,850	17,850
COGS-Beverage	13,695	12,927	12,600	12,600	12,600
COGS-Beer	30,179	30,249	30,000	31,000	31,250
COGS-Liquor	5,545	4,532	4,000	4,000	4,000
Commodities	380,855	386,764	392,300	374,090	381,120
Contractuals					
Legal Fees	0	9,939	0	0	0
Computer Fees & Services	3,096	3,096	3,100	3,100	3,100
Merchant Credit Card Fees	40,487	32,566	41,000	39,000	39,000
Advertising	6,592	12,465	12,000	12,000	12,000
Printing	20	3,047	3,500	3,000	3,000
Dues & Subscriptions	2,954	2,324	2,800	2,500	2,500
Licenses & Permits	2,941	3,462	3,000	3,000	3,000
Liability Insurance	1,085	898	900	950	1,020
Workers Compensation Ins.	38,373	36,876	40,400	41,440	43,120
Property Insurance	6,895	6,042	5,760	5,020	4,350
State Unemployment Ins.	60,691	57,878	61,000	58,000	60,000
Natural Gas	3,952	3,193	4,000	3,000	3,000
Electricity	25,863	23,359	27,000	25,000	25,000
Telephone	10,321	9,974	10,000	10,000	10,000
Water & Sewer	1,928	1,722	2,000	2,000	2,000
Disposal Services	1,576	1,571	2,100	2,100	2,100
Pest Control	419	407	800	800	800
Repairs & Maint. Building	4,812	1,957	5,000	3,500	4,500
Repairs & Maint. Grounds	1,950	0	500	0	500
Repairs & Maint. Equipment	954	6,698	5,000	3,500	5,000
Equipment Rental	118,812	118,288	124,750	122,630	119,190
Vehicle Replacement Charge	8,550	8,610	8,600	8,600	8,600
IT Replacement Charge	2,560	4,460	4,460	4,460	4,460
Certifications and Education	60	443	600	600	600
Professional Development	3,620	4,477	6,000	4,000	6,000
Mileage Reimbursement	6,362	5,562	7,200	7,200	7,200
Miscellaneous Contractuals	5,236	6,251	10,000	8,840	8,700
Contractuals	360,109	365,565	391,470	374,240	378,740
Total Expenditures	1,884,091	1,913,655	2,013,900	1,872,030	1,891,130
Operating Income (Loss)	(2,393)	17,057	50,100	24,170	(4,430)
Non-Operating Revenue Int.	11,107	15,198	22,810	19,000	22,810
Income (Loss) before capital outlay	8,714	32,255	72,910	43,170	18,380

Budget Request Summary for Fiscal Year 2017/18

Fund: 8000 Countryside Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Non-Operating Expenses					
Capital					
Machinery & Tools	118,626	83,731	64,000	62,810	110,500
Imprelis Funded Costs					
Consulting & Tree Care	645	0	0	0	0
Total Capital	119,271	83,731	64,000	62,810	110,500
Other Funding Sources					
Use of Capital Reserve	0	0	0	0	100,840
Total Other Funding Sources	0	0	0	0	100,840
Cash Generated	\$(110,557)	\$(51,476)	\$8,910	\$(19,640)	\$8,720
Beginning Fund Balance	4,574,938	4,464,381	4,474,711	4,412,905	4,393,265
Ending Fund Balance	\$4,464,381	\$4,412,905	\$4,483,621	\$4,393,265	\$4,401,985

Budget Request Summary for Fiscal Year 2017/18

Fund: 8100 Brae Loch Golf Course

Department: Facilities



LAKE COUNTY FOREST PRESERVES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Operating Revenues					
Green Fees	324,902	300,263	360,000	300,000	340,000
Season Passes	24,548	20,763	20,000	19,000	17,500
Permanent Starts	2,440	2,480	2,400	2,400	2,400
Outings	3,786	7,061	13,000	13,000	13,000
Gas Cart Rental	99,773	114,642	125,000	115,000	120,000
Hand Cart Rental	2,100	903	2,000	1,000	1,000
Golf Club Rental	960	930	1,000	1,000	1,000
Golf Shop Sales	11,104	8,633	12,000	9,000	9,000
Food Sales-Snack Shop	13,286	11,767	13,500	13,000	13,500
Beverage Sales-Snack Shop	13,831	14,497	15,500	15,000	15,500
Beer Sales-Snack Shop	52,563	54,354	54,000	54,000	54,000
Liquor Sales-Snack Shop	13,292	14,969	17,000	16,000	17,000
Building Rentals	14,695	14,365	10,000	14,000	14,000
Other Revenues	4,173	1,053	1,000	2,000	1,000
Total Operating Revenues	\$581,453	\$566,680	\$646,400	\$574,400	\$618,900
Operating Expenses					
Personnel					
Salaries & Wages	118,092	119,725	121,340	120,240	122,960
Part Time Wages	145,111	141,361	158,560	141,380	150,170
Overtime Wages	3,421	4,399	3,000	3,840	3,000
Sick Pay Reimbursement	616	766	630	1,130	1,170
IMRF Contributions	24,870	25,260	28,540	25,280	28,580
FICA Contributions	21,017	19,844	21,690	19,860	21,220
Health Insurance	26,849	26,868	27,530	26,820	27,970
Personnel	339,976	338,223	361,290	338,550	355,070
Commodities					
Office Supplies	544	325	500	500	500
Postage	8	4	50	50	50
Gasoline & Oil	16,134	11,876	15,000	12,000	12,000
Uniforms	1,260	2,247	2,850	2,500	2,500
Small Tools & Equipment	643	329	1,200	700	700
Building Maint. Supplies	1,689	2,896	3,200	3,930	3,000
Ground Maint. Supplies	0	771	2,000	6,650	1,000
Equipment Maint. Supplies	15,417	17,178	18,000	16,000	17,000
Gravel & Soil	373	417	2,000	500	500
Herbicides	0	3,088	3,000	3,670	3,000
Fertilizer	12,783	12,201	13,500	10,000	13,000
Plant Protectors	2,315	5,054	4,500	4,500	4,500
Turfgrass Chemicals	555	1,293	2,000	1,500	2,000
Top Dressing	3,072	1,891	3,500	5,000	3,500
Irrigation Supplies	1,526	1,916	4,000	2,000	3,000
Landscaping, Trees, Shrubs	2,507	2,498	2,000	0	500
Operating Supplies	12,508	18,262	10,000	9,110	9,000
COGS-Pro Shop	6,305	4,053	6,000	4,000	4,000
COGS-Food	4,815	3,501	4,730	4,550	4,730
COGS-Beverage	5,928	5,065	4,650	4,500	4,650
COGS-Beer	13,740	10,581	13,500	13,500	13,500
COGS-Liquor	5,597	4,154	4,250	4,000	4,250
Commodities	107,719	109,600	120,430	109,160	106,880

Budget Request Summary for Fiscal Year 2017/18

Fund: 8100 Brae Loch Golf Course

Department: Facilities



LAKE COUNTY FOREST PRESERVES

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Contractuals					
Merchant Credit Card Fees	9,250	7,663	9,500	8,500	8,500
Advertising	2,383	2,075	2,000	2,000	2,000
Printing	1,195	0	1,000	0	1,000
Dues & Subscriptions	140	30	290	140	140
Licenses & Permits	2,793	2,821	2,950	2,950	2,950
Liability Insurance	254	232	230	240	260
Workers Compensation Ins.	10,607	11,126	12,200	12,510	13,020
Property Insurance	3,737	3,331	3,500	3,070	2,690
State Unemployment Ins.	19,647	22,265	20,000	23,000	23,500
Natural Gas	5,551	14,568	15,000	9,000	9,000
Electricity	16,799	17,517	17,000	18,000	18,000
Telephone	9,440	8,428	8,500	8,500	8,500
Water & Sewer	1,242	1,338	1,300	1,300	1,300
Disposal Services	679	517	1,000	760	600
Pest Control	576	528	600	720	600
Repairs & Maint. Building	1,088	2,388	1,450	300	1,400
Repairs & Maint. Grounds	0	0	100	0	0
Repairs & Maint. Equipment	378	0	1,500	0	500
Equipment Rental	55,345	54,788	56,370	56,120	55,440
Vehicle Replacement Charge	3,040	3,040	3,090	3,090	3,090
IT Replacement Charge	580	1,780	1,780	1,780	1,780
Miscellaneous Contractuals	6,193	3,566	5,000	3,100	4,300
Contractuals	150,917	158,001	164,360	155,080	158,570
Total Expenditures	598,612	605,824	646,080	603,210	620,520
Operating Income (Loss)	(17,159)	(39,144)	320	(28,810)	(1,620)
Non-Operating Revenue Int.	2,519	1,797	2,220	2,540	2,220
Income (Loss) before capital outlay	(14,640)	(37,347)	2,540	(26,270)	600
Non-Operating Expenses					
Capital					
Improvements to Ground	14,880	0	0	0	0
Imprelis Funded Costs					
Consulting & Tree Care	2,165	0	0	0	0
Capital Improvements	130,913	0	0	0	0
Total Capital	147,958	0	0	0	0
Other Funding Sources					
Proceeds from Imprelis	65,422	0	0	0	0
Total Other Funding Sources	65,422	0	0	0	0
Cash Generated	\$(97,176)	\$(37,347)	\$2,540	\$(26,270)	\$600
Beginning Fund Balance	630,904	533,728	533,778	496,381	470,111
Ending Fund Balance	\$533,728	\$496,381	\$536,318	\$470,111	\$470,711

Budget Request Summary for Fiscal Year 2017/18

Fund: 8300 Thunderhawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Operating Revenues					
Green Fees	760,570	803,024	890,000	800,000	840,000
Permanent Starts	16,605	15,080	20,000	15,000	17,000
Outings	32,080	51,748	70,000	81,000	80,000
Player Services	1,030	2,275	2,000	2,000	2,000
Gas Cart Rental	264,813	268,641	295,000	270,000	280,000
Hand Cart Rental	200	230	250	250	250
Golf Club Rental	5,360	3,512	4,000	5,000	5,000
Range Balls	32,477	38,359	35,000	42,000	42,000
Golf Shop Sales	85,777	104,553	105,000	115,000	115,000
Other Revenues	13,597	11,824	100	100	100
Concessionaire Revenue	55,126	52,858	60,000	60,000	60,000
Total Operating Revenues	\$1,267,635	\$1,352,104	\$1,481,350	\$1,390,350	\$1,441,350
Operating Expenses					
Personnel					
Salaries & Wages	183,658	188,631	191,990	228,240	243,850
Part Time Wages	264,338	289,647	337,090	289,660	330,010
Overtime Wages	7,039	7,908	8,500	8,980	8,500
Sick Pay Reimbursement	1,106	766	770	1,250	1,250
IMRF Contributions	43,130	46,132	54,800	56,050	61,450
FICA Contributions	33,856	35,839	41,220	41,870	44,650
Health Insurance	44,139	44,524	45,740	51,950	60,580
Personnel	577,266	613,447	680,110	678,000	750,290
Commodities					
Office Supplies	1,483	211	1,500	1,000	1,000
Postage	6	113	250	250	250
Gasoline & Oil	17,171	12,014	18,000	13,000	13,000
Uniforms	1,719	4,210	5,200	4,780	4,700
Small Tools & Equipment	623	0	1,000	500	500
Building Maint. Supplies	6,264	11,451	9,000	8,000	9,000
Ground Maint. Supplies	0	20,132	25,000	15,000	20,000
Equipment Maint. Supplies	17,429	18,870	25,000	20,000	20,000
Gravel & Soil	8,771	0	2,000	2,000	2,000
Herbicides	2,678	5,713	5,000	5,000	5,000
Fertilizer	15,163	21,951	30,000	25,000	25,000
Plant Protectors	65,286	42,297	80,000	70,000	70,000
Insecticides	6,647	8,871	14,000	10,000	10,000
Turfgrass Chemicals	17,916	36,774	38,000	37,000	37,000
Top Dressing	7,116	3,542	17,000	12,080	12,000
Irrigation Supplies	3,008	2,203	5,000	5,000	5,000
Operating Supplies	27,813	25,702	28,500	27,500	27,500
COGS-Handicap	3,925	0	2,000	2,000	2,000
COGS-Pro Shop	54,982	65,333	63,000	65,000	65,000
Commodities	258,000	279,387	369,450	323,110	328,950

Budget Request Summary for Fiscal Year 2017/18

Fund: 8300 Thunderhawk Golf Course

Department: Facilities

**LAKE COUNTY FOREST PRESERVES**

	2014/15 Actual	2015/16 Actual	2016/17 Budget	2016/17 Estimate	2017/18 Request
Contractuals					
Computer Fees & Services	3,354	3,096	3,600	3,600	3,600
Merchant Credit Card Fees	30,962	25,472	36,000	30,000	30,000
Advertising	8,361	7,131	8,000	8,000	8,000
Printing	500	0	1,000	1,000	1,000
Dues & Subscriptions	555	555	1,400	1,400	1,400
Licenses & Permits	1,262	0	600	600	700
Liability Insurance	1,440	1,151	1,120	1,180	1,260
Workers Compensation Ins.	26,077	24,904	27,320	28,060	29,230
Property Insurance	10,615	9,994	9,760	8,390	7,130
State Unemployment Ins.	47,998	23,699	48,000	25,000	26,000
Natural Gas	6,999	2,959	7,300	5,000	5,000
Electricity	23,483	18,975	24,000	27,000	22,000
Telephone	18,517	17,101	17,500	17,500	17,500
Water & Sewer	723	713	750	910	750
Disposal Services	1,492	1,426	2,600	2,600	2,600
Pest Control	295	328	500	500	500
Repairs & Maint. Building	160	1,344	4,000	3,000	2,000
Repairs & Maint. Equipment	0	0	1,000	1,000	1,000
Equipment Rental	75,855	77,655	76,060	76,060	76,060
Vehicle Replacement Charge	2,700	2,700	830	830	830
IT Replacement Charge	990	4,460	4,460	4,460	4,460
Certifications and Education	0	0	1,200	1,200	1,200
Professional Development	1,485	1,996	2,000	2,000	2,000
Mileage Reimbursement	0	0	0	0	1,000
Miscellaneous Contractuals	12,477	12,388	13,920	13,920	15,260
Contractuals	276,300	238,047	292,920	263,210	260,480
Total Expenditures	1,111,566	1,130,881	1,342,480	1,264,320	1,339,720
Operating Income (Loss)	156,069	221,223	138,870	126,030	101,630
Interfund Transfer	(798,214)	0	0	0	0
Income (Loss) before capital outlay	(642,145)	221,223	138,870	126,030	101,630
Non-Operating Expenses					
Capital					
Machinery & Tools	101,559	24,436	43,000	35,360	94,000
Total Capital	101,559	24,436	43,000	35,360	94,000
Cash Generated	\$(743,704)	\$196,787	\$95,870	\$90,670	\$7,630
Beginning Fund Balance	(2,692,237)	(3,435,941)	(3,301,001)	(3,239,154)	(3,148,484)
Ending Fund Balance	\$(3,435,941)	\$(3,239,154)	\$(3,205,131)	\$(3,148,484)	\$(3,140,854)

Lake County Forest Preserve District
Five-Year Capital Improvement Plan for Golf Course Facilities

	Estimated Project Costs	Budget 2016/17	Estimated 2016/17	New Funding	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	Total Funding	Amount of Unfunded Projects
Project											
Countryside Golf Course:											
2 Tri Plex Tee Mowers	62,000	0	0	0	0	0	0	0	62,000	62,000	0
Tow Behind Blower	7,000	0	0	0	0	0	0	7,000	0	7,000	0
Bunker Rake	16,500	0	0	0	0	0	0	16,500	0	16,500	0
Fairway Mowers	194,000			94,000	94,000	50,000	50,000	0	0	194,000	0
Fairway/Green Verticut Units	25,000					0	25,000			25,000	0
Greens Roller	16,500	0	0	16,500	16,500	0	0	0	0	16,500	15,000
Brae Loch Golf Course:											
Propane Heater for Maintenance Bldg.	7,500	0	0	0	0	0	0	0	0	0	7,500
Tri Plex Tee Mowers	31,000	0	0	0	0	31,000	0	0	0	31,000	40,000
ThunderHawk Golf Course:											
Core/Plug Processor	24,000	24,000	0	0	0		24,000			24,000	0
Greens Roller	12,000	12,000	12,000	0	0					12,000	0
Tow Behind Blower	7,000	7,000	7,000	0	0					7,000	0
Fairway Mowers	144,000			94,000	94,000	50,000	0	0	0	144,000	0
Fairway/Green Verticut Units	25,000					0	25,000			25,000	0
Bunker Rake	17,000						17,000			17,000	0
Cart Path Curb replacement	TBD	0	0	0	0	0	0	0	0	0	0
HVAC	110,000	0	0	0	0	50,000	60,000	0	0	110,000	0
Irrigation Control System	175,000	0	0	0	0	175,000	0	0	0	175,000	0
	\$873,500	\$43,000	\$19,000	\$204,500	\$204,500	\$356,000	\$201,000	\$23,500	\$62,000	\$866,000	\$62,500

Donation and Grant Fund



DONATION AND GRANT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

The Donation and Grant Fund was established to account for assets, grants and donations, held by the District in a trustee capacity, that are restricted by private and local donors and other support groups.

Expenditures amount to \$379,230. Salaries and benefits total \$141,760, contractals are \$90,000, and capital outlay is \$147,470. The budget reflects a decrease of \$978,755 (72%) compared to the FY 2016/17 budget. Contractuals decreased \$130,096 (95.6%) due to expenses associated with moving the Lake County Collections to the General Offices. Capital Outlay decreased by \$910,141 (86%) due to habitat restoration projects from the Natural Resources Department.

The tables below list the expenditures by object and by funding source for the Donation and Grant Fund:

EXPENDITURES BY OBJECT:	FY 16/17	% of	FY 17/18	% of	Amount	%
	Budget	Total	Budget	Total	Change	Change
Salaries and Benefits	\$154,230	11.36%	\$141,760	37.38%	(\$12,470)	-8.09%
Commodities	0	0.00%	0	0.00%	0	0.00%
Contractuals	146,144	10.76%	90,000	23.73%	(56,144)	-38.42%
Capital Outlay	1,057,611	77.88%	147,470	38.89%	(910,141)	-86.06%
Total Expenditures by Object	\$1,357,985	100.00%	\$379,230	100.00%	(\$978,755)	-72.07%

EXPENDITURES BY FUNCTION:	FY 16/17	% of	FY 17/18	% of	Amount	%
	Budget	Total	Budget	Total	Change	Change
Youth Conservation Corp	\$130,990	9.65%	\$130,990	34.54%	\$0	0.00%
Education	93,792	6.91%	16,770	4.42%	(77,022)	-82.12%
Natural Resource	1,133,202	83.45%	231,470	61.04%	(901,732)	-79.57%
Total Expenditures by Function	\$1,357,985	100.00%	\$379,230	100.00%	(\$978,755)	-72.07%

Budget Request Summary for Fiscal Year 2017/18

Fund: Grants



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Budget</u>
Revenues					
Donations	143,635	177,575	153,010	228,670	153,010
Other Grants	3,320	9,180	0	42,500	40,900
State Grants	112,308	36,079	0	105,276	33,390
Federal Grants	641,846	451,006	327,793	916,630	157,180
Interest from Investments	10,718	14,391	10,410	12,590	7,550
Miscellaneous Revenue	3,199	4,957	0	2,060	0
Total Revenues	\$915,026	\$693,188	\$491,213	\$1,307,726	\$392,030
Expenditures					
Personnel					
Part Time Wages	104,453	113,396	142,460	112,700	131,680
IMRF Contributions	686	765	800	0	0
FICA Contributions	7,974	8,693	10,970	8,690	10,080
Total Personnel	113,113	122,854	154,230	121,390	141,760
Commodities					
Postage	2	0	0	0	0
Operating Supplies	18,234	2,854	0	7,950	0
Total Commodities	18,236	2,854	0	7,950	0
Contractuals					
Legal Fees	67	0	0	0	0
Consulting Fees	0	0	22,000	0	0
Miscellaneous Contractuals	199,526	41,361	124,144	566,790	90,000
Total Contractuals	199,593	41,361	146,144	566,790	90,000
Interfund Transfers	8,443	0	0	0	0
Total Operating Expenses	339,385	167,069	300,374	696,130	231,760
Capital					
Capital Imprvmnts-Preserves	1,006,262	377,493	1,057,611	967,056	147,470
Total Capital	1,006,262	377,493	1,057,611	967,056	147,470
Total Expenditures	1,345,647	544,562	1,357,985	1,663,186	379,230
Revenue Excess (Deficit) over Expenditures	(430,621)	148,626	(866,772)	(355,460)	12,800
Beginning Fund Balance	1,458,100	1,027,479	2,384,390	1,176,105	820,645
Ending Fund Balance	\$1,027,479	\$1,176,105	\$1,517,618	\$820,645	\$833,445

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to provide funding for natural resource planning and restoration activities. Funding has been sought from several grant agencies including the Illinois Department of Natural Resources, Private Foundations, Great Lakes Restoration Initiative, USDA Natural Resources Conservation Service, Fish and Wildlife Service, U. S. Environmental Protection Agency, U.S. Army Corps of Engineers and Illinois Environmental Protection Agency. These funds will be used in conjunction with Land Development Levy, Capital Improvement Funds and Development Bond Funds for habitat restoration projects.

RESTORATION AND PLANNING ACTIVITIES

Eradicate Buckthorn Pilot Project – Middlefork

Project Number TBD

RECEIVED - National Fish and Wildlife, ChiCal Program

The District will complete the removal of the last remaining 60 acres of buckthorn at Middlefork Savanna. Future work includes expanding buckthorn clearing to neighboring private lands, including the Chicago Bears, Lake Forest Academy, and Abbott Laboratories. Total grant budget is **\$179,595.00**. The two-year project will be completed in FY18.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 174,595.00		
(Project Budget)	\$ 179,595.00)		
Funding	Grant	\$ 79,591.00	\$ 0.00
	Donation	\$ 95,000.00	\$ 0.00
TOTAL FUNDS		\$ 174,595.00	\$ 0.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 5,050.00	\$ 0.00
TOTAL SERVICES		\$ 5,050.00	\$ 0.00
Expenditures:	Partner	\$ 174,591.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL EXPENDITURES		\$ 174,591.00	\$ 0.00

Best Management Practices – Dutch Gap

Project Number 56054

RECEIVED – IEPA 319 Grant

A collaborative grant awarded from the Illinois Environmental Protection Agency 319 Program to the Lake County Stormwater Management Commission, allows the District to install best management practices in Dutch Gap Forest Preserve to reduce soil erosion and improve water quality within the sub watershed. The total project budget is **\$77,338.80**. The grant is anticipated to be completed in FY2017.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 77,338.80		
(Project Budget)	\$ 77,338.80)		
Funding	Grant	\$ 38,669.40	\$ 0.00
	Farm Management Fund	\$ 38,669.40	\$ 0.00
TOTAL FUNDS		\$ 77,338.80	\$ 0.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	District	\$ 38,669.40	\$ 0.00
TOTAL EXPENDITURES		\$ 38,669.40	\$ 0.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Middlefork Savanna – Wetland and Savanna Restoration

Project Number 61120

RECEIVED – Violation Funds

The District working with the Illinois Nature Preserves Commission finalized a settlement agreement with the Knollwood Club of Lake Forest for the restoration of wetland and savanna habitat at Middlefork Savanna. This project began in FY 2014/15. Total budget is **\$67,500.00**.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 21,842.52		
(Project Budget	\$ 67,500.00)		
Funding	Settlement Agreement	\$ 21,842.52	\$ 0.00
TOTAL FUNDS		\$ 21,842.52	\$ 0.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 21,842.52	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL EXPENDITURES		\$ 21,842.52	\$ 0.00

Ethel's Woods – North Mill Creek Pool and Riffle Restoration – Phase II

Project Number TBD

APPLIED FOR – Illinois EPA Section 319 Grant Program

The District is restoring the historic North Mill Creek at Ethel's Woods Forest Preserve and abandoning Rasmussen Lake. Restoration plans for North Mill Creek will require a second phase to complete the restoration of the lower reach of the historic channel and include grading, in stream aquatic enhancements, and vegetation of the floodplain. The total Phase II project budget is **\$3,000,000.00**.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 3,000,000.00		
(Phase II Project Budget	\$ 3,000,000.00)		
Funding	Grant	\$ 0.00	\$ 1,000,000.00
	Capital Improvement Fund	\$ 0.00	\$ 2,000,000.00
TOTAL FUNDS		\$ 0.00	\$ 3,000,000.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 2,000,000.00
TOTAL EXPENDITURES		\$ 0.00	\$ 2,000,000.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Blanding's Turtle Monitoring Expansion – Great Lakes Restoration Initiative

Project Number: TBD

RECEIVED – US Fish and Wildlife Service

The Chiwaukee Illinois Beach Lake Plain (Lake Plain) is home to perhaps the largest & most important population of Blanding's Turtles in the state. However, previous monitoring and assessment work has focused primarily on the 290-acre Spring Bluff Nature Preserve. This project would build upon over 10 years of data and expand upon our knowledge of the species extent, distribution and habitat use throughout the Lake Plain and contribute to the development of a Blanding's Turtle Conservation Plan for the entire Lake Plain. Project partners include Northern Illinois University. Total budget for 3 years, beginning in FY2017, is **\$155,420.00**. If funded, this project will be completed in FY2020.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 127,047.00		
(Project Budget)	\$ 155,420.00)		
Funding	Grant	\$ 27,001.00	\$ 84,001.00
	Operating Supplies	\$ 8,000.00	\$ 8,045.00
TOTAL FUNDS		\$ 35,001.00	\$ 92,046.00
In-Kind Services	Partner	\$ 9,000.00	\$ 19,373.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 9,000.00	\$ 19,373.00
Expenditures:	Partner	\$ 27,001.00	\$ 84,001.00
	District	\$ 8,000.00	\$ 8,045.00
TOTAL EXPENDITURES		\$35,001.00	\$ 92,046.00

Coastal Wetland Restoration – Lyons Woods

Project Number: TBD

RECEIVED – US Forest Service Coastal Program

Lyons Woods provides habitat for a federally listed orchid, provides important stopover habitat for migratory birds and is connected to the greater Illinois Beach Chiwaukee Prairie Lake Plain through wetlands, groundwater flow and ravines. This project would build upon over 10 years of habitat restoration at the site, clearing an additional 23 acres of woody invasive brush, planting trees and shrubs and sowing native seed. Total budget for 2 years, beginning in FY2018, is **\$97,675.00**. If funded, this project will be completed in FY2020.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 73,175		
(Project Budget)	\$ 97,675.00)		
Funding	Grant	\$ 0.00	\$ 73,175.00
TOTAL FUNDS		\$ 0.00	\$ 73,175.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 0.00	\$ 73,175.00
	District	\$ 0.00	\$ 0.00
TOTAL EXPENDITURES		\$ 0.00	\$ 73,175.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Lake Michigan Watershed Invasive Plant Strike Team – Sustain Our Great Lakes

Grant Number 56050

RECEIVED – GLRI Sustain Our Great Lakes Grant Program

A grant awarded from the National Fish and Wildlife Foundation to expand the scope of the Lake Plain Invasive Plant Strike Team from Spring Bluff, Chiwaukee Prairie, and Illinois Beach State Park to include the ravine and tributary communities throughout the watershed in Lake County, including Fort Sheridan Forest Preserve and other Partner lands will be used to contain and eradicate a common suite of early detection invasive plant species in the highest quality coastal communities and along the known pathways of spread. Total budget for two and a half years is estimated at **\$582,765.00**. This project began in January of 2015 and will be completed in FY2017.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 198,632.00		
(Project Budget	\$ 582,765.00)		
Funding	Grant	\$ 198,632.00	\$ 0.00
TOTAL FUNDS		\$ 198,632.00	\$ 0.00
In-Kind Services	Partner	\$ 80,696.29	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 80,696.29	\$ 0.00
Expenditures:	Partner	\$ 0.00	\$ 0.00
	District	\$ 198,632.00	\$ 0.00
TOTAL EXPENDITURES		\$ 198,632.00	\$ 0.00

Coastal Habitat Restoration – Spring Bluff

Project Number 56052

RECEIVED – US Fish and Wildlife Service Coastal Grant Program

A cooperative agreement with the U.S Fish and Wildlife Service Coastal Program was provided to the District to expand the scope of wetland invasive plant control, savanna restoration and wildlife monitoring in Spring Bluff. US Fish and Wildlife will provide technical assistance in wildlife monitoring efforts as part of this project. Total budget is **\$160,000.00**. This three-year project will be completed in FY2017.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 86,594.85		
(Project Budget	\$ 160,000.00)		
Funding	Grant	\$ 31,281.85	\$ 0.00
	Habitat Restoration Fund	\$ 55,313.00	\$ 0.00
TOTAL FUNDS		\$ 86,594.85	\$ 0.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 0.00	\$ 0.00
	District	\$ 86,594.85	\$ 0.00
TOTAL EXPENDITURES		\$ 86,594.85	\$ 0.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Coastal Habitat Restoration – Greenbelt

Project Number 56037

RECEIVED - Illinois Coastal Management Grant Program

A grant from the Illinois Department of Natural Resources Coastal Management Program to expand woody and wetland invasive plant control at Greenbelt Forest Preserve will restore prairie, shrub and savanna habitat and expand volunteer stewardship at the site in partnership with Chicago Audubon and Lake County Audubon. Total budget for two years is estimated at **\$244,108.00**. If awarded, this project will be completed in FY2018.

		FY 2016/17	FY 2017/18
Grant Budget		\$ 130,127.00	
(Project Budget)		\$ 244,108.00)	
Funding	Grant	\$ 66,606.25	\$ 33,393.75
	Habitat Restoration Fund	\$ 15,127.00	\$ 0.00
	Farm Management Fund	15,000.00	\$0.00
TOTAL FUNDS		\$ 96,733.25	\$ 33,393.75
In-Kind Services	Partner	\$ 11,950.00	\$ 5,000.00
	District	\$ 15,000.00	\$ 0.00
TOTAL SERVICES		\$ 26,950.00	\$ 5,000.00
Expenditures:	Partner	\$ 66,606.25	\$ 33,393.75
	District	\$ 30,127.00	\$ 0.00
TOTAL EXPENDITURES		\$ 96,733.25	\$ 33,393.75

Habitat Restoration – Ray Lake-Cuneo

Project Number 56055

RECEIVED – Illinois Clean Energy Community Foundation

As part of a larger grant, the District was awarded \$83,404.00 from the Clean Energy Community Foundation to assist with site investigations and initial restoration actions. These grant funds, when combined with District funding, will provide a drain tile investigation/report, hydrological analysis and wetland restoration concepts, detailed soil survey, groundwater monitoring infrastructure, initial clearing of woody invasive species on various woodlots and fence rows throughout the site, and provide native seed for all cleared areas. The total budget for habitat restoration over two years is estimated at **\$188,480.00**. This project will be completed in FY2018.

		FY 2016/17	FY 2017/18
Grant Budget		\$ 188,480.00	
(Project Budget)		\$ 188,480.00)	
Funding	Grant	\$42,500.00	\$ 40,904.00
	Habitat Restoration	\$0.00	\$12,500.00
	Farm Management Fund	\$39,423.50	\$ 53,152.50
TOTAL FUNDS		\$81,923.50	\$ 89,000.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$42,500.00	\$ 40,904.00
	District	\$39,423.50	\$ 65,625.50
TOTAL EXPENDITURES		\$81,923.50	\$ 89,000.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



Woodland Breeding Bird Study – Southern Des Plaines

Project Number 63410

RECEIVED – Preservation Foundation of the Lake County Forest Preserves

A donation from the Preservation Foundation to complete a woodland breeding bird study as part of the Southern Des Plaines River Preserves Woodland Habitat Restoration Project. Total budget for two years is estimated at \$22,392.12. This project will be completed in FY2018.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 22,392.12		
(Project Budget	\$ 22,392.12)		
Funding	Grant	\$ 11,196.06	\$ 11,196.06
TOTAL FUNDS		\$ 11,196.06	\$ 11,196.06
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 11,196.06	\$ 11,196.06
	District	\$ 0.00	\$ 0.00
TOTAL EXPENDITURES		\$ 11,196.06	\$ 11,196.06

Hepatica Project – Fourth Lake

Project Number 63709

RECEIVED – Donation

A donation received to complete a woodland restoration project to preserve and expand a rare plant species at Fourth Lake Forest Preserve. Total budget for two years is estimated at \$52,250.00. This project will be completed in FY2019.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 52,250.00		
(Project Budget	\$ 52,250.00)		
Funding	Grant	\$ 0.00	\$ 52,250.00
TOTAL FUNDS		\$ 0.00	\$ 52,250.00
In-Kind Services	Partner	\$ 0.00	\$ 0.00
	District	\$ 0.00	\$ 0.00
TOTAL SERVICES		\$ 0.00	\$ 0.00
Expenditures:	Partner	\$ 0.00	\$ 52,250.00
	District	\$ 0.00	\$ 0.00
TOTAL EXPENDITURES		\$ 0.00	\$ 52,250.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Connecting Coastal Wetlands – Lake Plain

Grant Number N/A

APPLIED FOR – GLRI Sustain Our Great Lakes Grant Program

This project would expand the geographic scope of the Lake Plain Habitat Restoration Project within Spring Bluff, Chiwaukee Prairie, and Illinois Beach State Park and include the habitat restoration on Exelon property, which connects the north and south units of Illinois Beach State Park. Proposed work would include invasive plant control, volunteer stewardship activities, incorporation of YCC summer crews, vegetation monitoring, and expansion of wildlife monitoring to include invertebrate sampling. Total budget for three years is estimated at **\$1,460,840**. If awarded, this project would begin September 2017 and will be completed in early FY2021.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 388,268		
(Project Budget)	\$ 1,460,840)		
Funding	Grant	\$ 24,000	\$295,740.00
TOTAL FUNDS		\$ 24,000	\$295,740.00
In-Kind Services	Partner	\$ 0.00	\$56,658.00
	District	\$ 0.00	\$11,600
TOTAL SERVICES		\$ 0.00	\$68,528.00
Expenditures:	Partner	\$ 24,000	\$352,668.00
	District	\$0.00	\$11,600.00
TOTAL EXPENDITURES		\$ 24,000	\$364,268.00

Coastal Project – Lake Plain

Grant Number N/A

APPLIED FOR – GLRI US Fish and Wildlife Service Coastal Program

This project would fund an invasive plant strike team at Spring Bluff, Chiwaukee Prairie, and Illinois Beach State Park in 2017 and fund the costs of installing RAMSAR signage developed for the Lake Plain. Total budget for three years is estimated at **\$214,000**. If awarded, this project would begin September 2017 and will be completed in early FY2021.

		FY 2016/17	FY 2017/18
Grant Budget	\$ 214,000		
(Project Budget)	\$ 214,000)		
Funding	Grant	\$ 0	\$150,000
TOTAL FUNDS		\$ 0	\$150,000
In-Kind Services	Partner	\$ 24,000	\$10,000.00
	District	\$ 9,500	\$10,500.00
TOTAL SERVICES		\$33,500.00	\$20,500.00
Expenditures:	Partner	\$ 24,000.00	\$160,000.00
	District	\$9,500.00	\$10,500.00
TOTAL EXPENDITURES		\$33,500.00	\$180,500.00

NATURAL RESOURCES GRANT FUND 6900

FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

Converting Agricultural Lands to Monarch Habitat – Lakewood and Van Patten

Grant Number N/A

APPLIED FOR – Monarch Fund - National Fish and Wildlife Foundation

The District proposes to restore 248 acres of current and former agricultural land to a diverse, high-quality native prairie. In addition, 14 other habitat patches will be created at eight other preserves to support monarch butterfly populations and annual migration. Requested grant funds along with District funds and in-kind labor will be used to remove drain tiles, purchase and install native seed, propagate and install native plant plugs, purchase and install native flowering shrubs, and provide follow-up maintenance. Total budget for three years is estimated at **\$634,300.50**. If awarded, this project would begin September 2017 and will be completed in FY2019.

		FY 2016/17	FY 2017/18
Grant Budget		\$ 430,689.52	
(Project Budget		\$ 634,300.50)	
Funding	Grant	\$0.00	\$155,882.68
	LakewoodCIP	\$0.00	\$79,244.32
	Farm Management	\$0.00	\$85,985.00
TOTAL FUNDS		\$ 0.00	\$321,112.00
In-Kind Services	Partner	\$ 0.00	\$6,000.00
	District	\$ 0.00	\$103,577.52
TOTAL SERVICES		\$ 0.00	\$109,577.52
Expenditures:	Partner	\$ 0.00	\$161,882.68
	District	\$0.00	\$268,806.84
TOTAL EXPENDITURES		\$ 0.00	\$430,689.52

Budget Request Summary for Fiscal Year 2017/18

Fund: 6900 Natural Resources Grant Fund



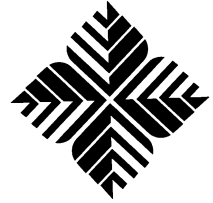
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	757,474	549,857	327,793	1,159,406	231,470
Interest from Investment	312	215	60	200	200
Total Revenues	\$757,786	\$550,072	\$327,853	\$1,159,606	\$231,670
Expenditures					
Contractuals	0	0	75,592	27,000	84,000
Total Operating Expenses	0	0	75,592	27,000	84,000
Capital	990,262	369,625	1,057,611	967,056	147,470
Total Expenditures	990,262	369,625	1,133,202	994,056	231,470
Revenue Excess (Deficit) over Expenditures	(232,476)	180,447	(805,350)	165,550	200
Beginning Fund Balance	74,810	(157,666)	1,157,414	22,781	188,331
Ending Fund Balance	\$(157,666)	\$22,781	\$352,064	\$188,331	\$188,531

YOUTH CONSERVATION CORPS GRANT FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Youth Conservation Corps (YCC) summer program is funded by money raised at an annual golf outing, sponsored by Walgreens, and planned and coordinated by a volunteer committee and YCC, Inc.

The youth in this program complete natural resource management, construction and maintenance projects throughout the District. The crews will receive training in environmental awareness, teamwork, work and life skills development, career planning, first aid and cardio pulmonary resuscitation.

KEY OBJECTIVES FOR FY 2017-18

- Perform clearing, planting and other natural resource management tasks at Spring Bluff Forest Preserve and the surrounding landscapes as part of the Chiwaukee Illinois Beach Lake Plain Habitat Restoration Project.
- Assist with the operation of Rollins Savanna Seed Nursery:
 - Install native plants as needed.
 - Mulch and water nursery stock throughout the summer.
 - Harvest native seed.
- Resurface woodchip trails at Grant Woods, Independence Grove and Lakewood Forest Preserves.
- Construct a wooden boardwalk at Edward L. Ryerson Conservation Area.
- Participate in buckthorn removal at various preserves.

Budget Request Summary for Fiscal Year 2017/18

Fund: 6100 Youth Conservation Corps



LAKE COUNTY FOREST PRESERVES

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Revenues					
Donations	102,313	107,225	130,990	111,650	130,990
Total Revenues	\$102,313	\$107,225	\$130,990	\$111,650	\$130,990
Expenditures					
Personnel					
Part Time Wages	90,686	90,173	121,680	106,000	121,680
FICA Contributions	6,921	6,916	9,310	8,110	9,310
Total Personnel	97,607	97,089	130,990	114,110	130,990
Revenue Excess (Deficit) over Expenditures	4,706	10,136	0	(2,460)	0
Beginning Fund Balance	(2,240)	2,466	6	12,602	10,142
Ending Fund Balance	\$2,466	\$12,602	\$6	\$10,142	\$10,142



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

Non-tax support of cultural and historical programs at the Lake County Discovery Museum is cultivated and solicited in the form of grants, donations, and sponsorships from private individuals, foundations, corporations, and state and federal sources. These funds are used to improve existing facilities and services, and to initiate projects that otherwise could not be accomplished because of limited funds.

KEY OBJECTIVES FOR FY 2017-18

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and apply for additional funding sources for the relocation of the museum's historic collections to a new collections care facility at the General Offices in Libertyville. Possible grant opportunities include the Institute of Museum and Library Services, National Endowment for the Humanities, and National Endowment for the Arts.
- Provide support from the museum's endowment for exhibit construction in connection with the relocation project.
- Place all non-designated gifts in the Museum Relocation Fund.

Budget Request Summary for Fiscal Year 2017/18
Fund: Museum Grant Funds

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	32,299	16,548	16,020	16,020	16,020
Interest from Investments	10,406	14,175	10,350	12,375	7,350
Miscellaneous Revenue	3,199	4,957	0	2,060	0
Total Revenues	\$45,904	\$35,680	\$26,370	\$30,455	\$23,370
Expenditures					
Personnel	15,506	25,765	23,240	7,280	10,770
Commodities	14,112	2,854	0	7,950	0
Contractuals	196,193	37,661	64,552	533,790	0
Total Operating Expenses	225,811	66,280	87,792	549,020	10,770
Revenue Excess (Deficit) over Expenditures	(179,907)	(30,600)	(61,422)	(518,565)	12,600
Beginning Fund Balance	1,348,673	1,168,766	1,219,558	1,138,166	619,601
Ending Fund Balance	\$1,168,766	\$1,138,166	\$1,158,136	\$619,601	\$632,201

Budget Request Summary for Fiscal Year 2017/18
 Fund: Museum Grant Funds - Relocation Fund

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	95	0	0	0	0
Interest from Investments	2,907	6,701	3,980	6,540	3,980
Miscellaneous Revenue	0	1,250	0	0	0
Total Revenues	\$3,002	\$7,951	\$3,980	\$6,540	\$3,980
Expenditures					
Contractuals	34,621	0	0	0	0
Total Operating Expenses	34,621	0	0	0	0
Revenue Excess (Deficit) over Expenditures	(31,619)	7,951	3,980	6,540	3,980
Beginning Fund Balance	517,050	485,431	495,431	493,382	499,922
Ending Fund Balance	\$485,431	\$493,382	\$503,382	\$499,922	\$503,902

Budget Request Summary for Fiscal Year 2017/18
 Fund: Museum Grant Funds - Special Projects Fund

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	28,204	16,548	16,020	16,020	16,020
Interest from Investments	21	50	20	35	20
Miscellaneous Revenue	2,999	3,707	0	2,060	0
Total Revenues	\$31,224	\$20,305	\$16,040	\$18,115	\$16,040
Expenditures					
Personnel	15,506	25,765	23,240	7,280	10,770
Commodities	8,826	2,854	0	7,950	0
Contractuals	2,280	3,538	0	5,700	0
Total Operating Expenses	26,612	32,157	23,240	20,930	10,770
Revenue Excess (Deficit) over Expenditures	4,612	(11,852)	(7,200)	(2,815)	5,270
Beginning Fund Balance	17,852	22,464	22,464	10,611	7,796
Ending Fund Balance	\$22,464	\$10,611	\$10,611	\$7,796	\$13,066

Budget Request Summary for Fiscal Year 2017/18
 Fund: Museum Grant Funds - Collection Acquisition Fund

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	4,000	0	0	0	0
Interest from Investments	1,632	2,260	2,350	1,030	2,350
Miscellaneous Revenue	200	0	0	0	0
Total Revenues	\$5,832	\$2,260	\$2,350	\$1,030	\$2,350
Expenditures					
Commodities	4,000	0	0	0	0
Contractuals	159,292	34,123	64,552	0	0
Total Operating Expenses	163,292	34,123	64,552	0	0
Revenue Excess (Deficit) over Expenditures	(157,460)	(31,863)	(62,202)	1,030	2,350
Beginning Fund Balance	296,310	138,850	138,850	106,987	108,017
Ending Fund Balance	\$138,850	\$106,987	\$106,987	\$108,017	\$110,367

Budget Request Summary for Fiscal Year 2017/18
 Fund: Museum Grant Funds - Teich Endowment Fund

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	5,846	5,164	4,000	4,770	1,000
Total Revenues	\$5,846	\$5,164	\$4,000	\$4,770	\$1,000
Expenditures					
Commodities	350	0	0	0	0
Contractuals	0	0	0	528,090	0
Total Operating Expenses	350	0	0	528,090	0
Revenue Excess (Deficit) over Expenditures	5,496	5,164	4,000	(523,320)	1,000
Beginning Fund Balance	516,524	522,020	532,020	527,184	3,864
Ending Fund Balance	\$522,020	\$527,184	\$537,184	\$3,864	\$4,864



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

Non-tax support of education efforts, including for special events and projects through the District and specifically at the Lake County Forest Preserves' Museum and the Edward L. Ryerson Conservation Area, is cultivated and solicited in the form of grants, donations, and sponsorships from private individuals, foundations, corporations, and state and federal sources. These funds are used to improve existing facilities and services, and to initiate special projects that otherwise could not be accomplished.

KEY OBJECTIVES FOR FY 2017-18

- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding for the relocation of the museum's historic collections and development of the new exhibitions at the General Offices in Libertyville.
- Work with the Preservation Foundation of the Lake County Forest Preserves to identify and seek additional funding to support on-going Education Department initiatives including Science Explorers in Nature, summer camps, the Ethel Untermyer Conservation Forum, which features conservation topics that support the District's natural resource vision and other projects and events.
- Spend an amount not to exceed \$350,000 out of the museum's relocation fund in support of the exhibition develop and creation at the relocated museum.
- Place all non-designated gifts supporting the Museum in the Museum Relocation Grant Fund.
- Identify funding sources to restart the museum's digitizing project and apply for grant funding as appropriate.
- Once formed, provide staff support to the Museum Advisory Committee, a subcommittee of the Preservation Foundation, which seeks to raise awareness and support for the Museum.
- The Gateways Grant Program provides fifty (50) grants that provide school districts affordable field trips to forest preserves. Each grant waives program fees for one day of programming and gives a \$120 transportation reimbursement to the school. The Gateways Grant Program makes field trips available to an average of 4,500 students and teachers each school year.

Budget Request summary for Fiscal Year 2017/18
 Fund: Education Grant Funds

LAKE COUNTY FOREST PRESERVES



	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Grants & Donations	9,023	210	6,000	6,000	6,000
Interest from Investments	0	1	0	15	0
Total Revenues	\$9,023	\$211	\$6,000	\$6,015	\$6,000
Expenditures					
Commodities	4,124	0	0	0	0
Contractuals	3,400	3,700	6,000	6,000	6,000
Operating Charges Out	8,443	0	0	0	0
Total Expenses	15,967	3,700	6,000	6,000	6,000
Revenue Excess (Deficit) over Expenditures	(6,944)	(3,489)	0	15	0
Beginning Fund Balance	12,991	6,047	7,546	2,558	2,573
Ending Fund Balance	\$6,047	\$2,558	\$7,546	\$2,573	\$2,573

Other Funds



OTHER FUNDS

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



FUNDS IN THIS SECTION INCLUDE:

AUDIT FUND – The purpose of this fund is to provide financial resources to be used to prepare and publish a comprehensive annual financial report that encompasses all funds and account groups of the District.

CAPITAL FACILITIES IMPROVEMENT FUND – The nature and purpose of this fund is to account for financial resources to be used for major repair, maintenance, or construction of major capital facilities.

EASEMENTS & SPECIAL PROJECTS FUND – The nature and purpose of this fund is to account for easements and special projects.

FARMLAND MANAGEMENT FUND – The nature and purpose of this fund is to restore and manage lands that are farmed or have been removed from or impacted by farming.

FORT SHERIDAN CEMETERY FUND – The purpose of this fund is to account for money used to care for the cemetery at Fort Sheridan.

LAND PREPARATION FUND – The Land Preparation Fund provides funding for projects or improvements that are needed on newly acquired sites.

TREE REPLACEMENT FUND – The nature and purpose of this fund is to collect and use fees paid to the District for trees removed as part of easement agreements.

WETLANDS MANAGEMENT FUND – The purpose of this fund is to account for the long-term management of wetlands along the Des Plaines River.

INTERNAL SERVICE FUNDS:

EQUIPMENT REPLACEMENT FUND – This fund is used to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment.

INFORMATION TECHNOLOGY REPLACEMENT FUND – This fund is to centralize the provision of computer hardware, software, and related equipment within the District, provide enhancements to the District website, and to provide a useful means of accounting for such centralized replacement of equipment.

VEHICLE REPLACEMENT FUND – This fund is to centralize the provision of certain equipment within the District, and to provide a useful means of accounting for such centralized replacement of vehicles.



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

This fund’s purpose is to provide financial resources to prepare and publish a comprehensive annual financial report that encompasses all funds of the District. The comprehensive annual financial report is required by District “Rules of Order and Operational Procedures” and is used for official statements for bond offerings. These financial statements, which contain information about the District’s financial position, operations, and cash balances, play an important role in the District’s meeting its accountability obligation. The use of external financial auditors provides assurance to users of District financial statements that an independent third party has reviewed them.

The audit report is prepared under the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34 Financial Reporting Model. It focuses on government-wide reporting, major individual funds, and reporting in a manner similar to private sector accounting. The increased fees take into account the potential requirement of a Single Audit as part of the requirements if the District expends more than \$750,000 in federal grant fund and also potential fees for audits required for state grants.

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Revenues					
Property Tax Levy	118,298	162,575	113,600	100,430	106,370
Interest from Investments	706	1,209	1,000	1,000	1,000
Total Revenues	\$119,004	\$163,784	\$114,600	\$101,430	\$107,370
Expenditures					
Personnel					
Salaries & Wages	55,644	62,092	68,980	58,850	68,530
Sick Pay Reimbursement	0	117	0	310	310
Health Insurance	7,923	9,047	14,440	9,500	14,440
Total Personnel	63,567	71,256	83,420	68,660	83,280
Contractuals					
Auditing Fees	56,200	52,523	70,000	64,000	55,000
Computer Fees & Services	3,246	3,408	3,450	3,580	3,760
Consulting Fees	5,250	7,300	6,000	7,000	7,000
IT Replacement Charge	200	790	520	520	640
Total Contractuals	64,896	64,021	79,970	75,100	66,400
Total Operating Expenses	128,463	135,277	163,390	143,760	149,680
Revenue Excess (Deficit) over Expenditures	(9,459)	28,507	(48,790)	(42,330)	(42,310)
Beginning Fund Balance	148,715	139,256	156,892	167,763	125,433
Ending Fund Balance	\$139,256	\$167,763	\$108,102	\$125,433	\$83,123

CAPITAL FACILITIES IMPROVEMENT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for financial resources to be used for major repair, renovation or acquisition of major capital facilities. The Capital Facilities Improvement Fund was established in 2000 to fund improvements to buildings and facilities, improve public access, and stabilize deteriorated buildings and structures. Through legislative advocacy, the District was successful in passing state legislation in 1997, which authorizes transferring interest earnings from the Debt Service Tax Levy Fund for capital purposes. As provided in the 1997 state legislation for this purpose and the Board approved Budget Policy, an annual transfer from the Debt Service Tax Levy Fund was established with the Fiscal Year 2000/01 Budget. In addition to that \$200,000 will be transferred from the General Fund for future building and facilities replacements.

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	14,960	23,042	18,000	28,960	18,000
Interfund Transfers	200,000	200,000	200,000	200,000	200,000
Total Revenues	\$214,960	\$223,042	\$218,000	\$228,960	\$218,000
Expenditures					
Consulting Fees	20,539	0	0	0	0
Buildings & Structures	247,430	0	0	0	0
Improvements to Buildings	0	0	340,000	340,000	0
Capital Imprvmnts-Preserves	57,074	0	0	0	150,000
Paving, parking and lights	59,544	2,500	0	6,090	0
Total Expenditures	\$384,587	\$2,500	\$340,000	\$346,090	\$150,000
Revenue Excess (Deficit) over Expenditures	(169,627)	220,542	(122,000)	(117,130)	68,000
Beginning Fund Balance	2,120,660	1,951,033	2,163,702	2,171,575	2,054,445
Ending Fund Balance	\$1,951,033	\$2,171,575	\$2,041,702	\$2,054,445	\$2,122,445

EASEMENTS & SPECIAL PROJECTS FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Easements & Special Projects Fund accounts for the revenue and expenditures related to special projects related to land acquisition in addition to easement revenues and temporary construction licenses. The capital expenditure and grant revenue this current year were for solar panels at the operations building. It is expected that the District will capture 98% of its electrical usage. The panels are expected to last 40 years with the breakeven point on the expenditure occurring in the 17th year. The grant funding fell through however the District is looking into alternative funding for the project.

	<u>2014/15 Actual</u>	<u>2015/16 Actual</u>	<u>2016/17 Budget</u>	<u>2016/17 Estimate</u>	<u>2017/18 Request</u>
Revenues					
Interest from Investments	13,114	39,864	32,000	75,690	45,000
Easement & Licenses	1,049	1,000	0	1,000	0
Interfund Transfers	798,214	0	0	0	0
Total Revenues	\$812,377	\$40,864	\$32,000	\$76,690	\$45,000
Expenditures					
Appraisal Fees	0	0	2,500	0	2,500
Legal Fees	14,580	0	7,500	0	7,500
Miscellaneous Contractuals	7,500	0	0	0	0
Total Operating Expenses	22,080	0	10,000	0	10,000
Capital					
Buildings & Structures	0	0	1,898,050	0	0
Capital Imprvmts-Preserves	0	0	193,000	0	0
Total Capital Outlay	0	0	2,091,050	0	0
Total Expenditures	22,080	0	2,101,050	0	10,000
Revenue Excess (Deficit) over Expenditures	790,297	40,864	(2,069,050)	76,690	35,000
Beginning Fund Balance	3,004,523	3,794,820	5,935,160	3,835,684	3,912,374
Ending Fund Balance	\$3,794,820	\$3,835,684	\$3,866,110	\$3,912,374	\$3,947,374

FARMLAND MANAGEMENT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to restore and manage lands that are in need of restoration efforts to restore them to their historical condition. In 2003, the Board approved a Farmland Management Policy that established this fund from the revenue annually generated by the farm license fees. It is estimated that the District will have 2,262 acres of land in farm licenses which will generate an estimated \$464,342 in annual fees.

RESTORATION AND MANAGEMENT ACTIVITIES

Fund Income FY 16/17	\$ 464,342
Carry Over From FY 16/17	\$ 183,201
Total Fund Balance FY 17/18	\$ 647,543

- **Restoration Mowing Project # 62801** **\$ 60,000**

Mowing and to removal of invasive weeds in farmland restorations at six different preserve sites. Typically the District works with local farmers or contractors for this mowing.
- **District Wide Invasive Species Project # 62806** **\$ 280,000**

Countywide control of several herbaceous invasive species at various preserves.
- **Native Cover Crop Seeding Project # 62804** **\$ 99,000**

Seed purchase to be used as temporary native cover for transitioning agricultural fields in preparation for restoration projects. Farmers are typically used to plant the cover crops.
- **Soil and Drain Tile Surveys Project # 62805** **\$ 100,000**

In preparation for habitat restoration and in conjunction with existing studies soil and drain tile investigation will be conducted at new land acquisitions. Repair of current drain tile systems, hydrologic study and assessment for removal of drain tiles.
- **Animal Damage Management Project # 62802** **\$15,000**

Countywide control of negative impacts from wildlife. This includes the control of wildlife populations and possible alternative solutions to hydrological issues.
- **Site Specific Invasive Species Project # 62803** **\$54,120**

Control of various invasive species as follow-up to previous restoration projects.
- **Ray Lake -Cuneo Restoration Project #56055** **\$39,423**

Farm revenue from Cuneo property to be allocated to habitat restoration including invasive plant clearing and native seeding.

Estimated Total Fund Balance FY 17/18	\$ 647,543
Estimated Fund Expenditures FY 17/18	\$ 647,543
Estimated Carry Over From FY 17/18	\$ 0.00

Budget Request Summary for Fiscal Year 2017/18

Fund: 2800

Farmland Management Fund



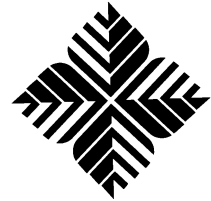
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Rental Revenue	453,548	423,680	414,900	456,760	464,350
Interest from Investments	1,692	1,229	800	800	1,000
Farm Tax Collected	15,760	20,634	22,300	46,380	22,300
Grants	0	13,985	38,670	0	0
Total Revenues	\$471,000	\$459,528	\$476,670	\$503,940	\$487,650
Expenditures					
Repairs & Maint. Grounds	350,896	375,284	687,241	621,580	647,550
Real Estate & Drainage Taxes	24,980	28,283	22,300	22,300	22,300
Miscellaneous Contractuals	16,782	17,133	0	0	0
Total Operating Expenses	392,658	420,700	709,541	643,880	669,850
Transfers					
Transfers	0	75,508	0	0	0
Total Expenditures	392,658	496,208	709,541	643,880	669,850
Revenue Excess (Deficit) over Expenditures	78,342	(36,680)	(232,871)	(139,940)	(182,200)
Beginning Fund Balance	411,387	489,729	515,640	453,049	313,109
Ending Fund Balance	\$489,729	453,049	\$282,769	\$313,109	\$130,909

FORT SHERIDAN CEMETERY FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The Fort Sheridan Cemetery Fund is restricted to the care and maintenance of the cemetery at the Fort Sheridan Preserve.

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	2,483	1,608	1,600	3,720	3,500
Total Revenues	\$2,483	\$1,608	\$1,600	\$3,720	\$3,500
Expenditures					
Commodities					
Operating Supplies	53	0	3,200	2,790	3,200
Total Commodities	53	0	3,200	2,790	3,200
Contractuals					
Electricity	812	793	800	790	800
Miscellaneous Contractuals	11,120	13,320	16,000	10,180	13,500
Total Contractuals	11,932	14,113	16,800	10,970	14,300
Total Operating Expenses	11,985	14,113	20,000	13,760	17,500
Capital					
Capital Imprvmts-Preserves	0	0	15,000	0	0
Total Capital Outlay	0	0	15,000	0	0
Total Expenditures	11,985	14,113	35,000	13,760	17,500
Revenue Excess (Deficit) over Expenditures	(9,502)	(12,505)	(33,400)	(10,040)	(14,000)
Beginning Fund Balance	375,027	365,525	354,475	353,019	342,979
Ending Fund Balance	\$365,525	\$353,019	\$321,075	\$342,979	\$328,979

LAND PREPARATION FUND
FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



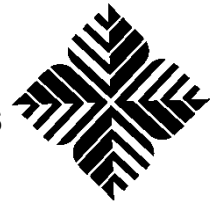
GENERAL PROGRAM STATEMENT

The Land Preparation Fund provides funding for projects or improvements that are needed to secure and/or prepare forest preserve sites. Projects may include, but not be limited to, fencing, installation of gates, demolition of structures and buildings, erecting signage, cleanup of trash/debris or removal of unsafe hazards such as dead trees. Funds for the Land Preparation Fund are generated from income producing assets that are already in place on newly acquired sites. Revenues include cellular tower fees in the amount of \$47,020 and license agreement fees totaling \$152,400.

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Cellular Tower Fees	114,880	12,075	47,020	40,780	47,020
Rental Revenue	152,390	152,390	152,400	152,400	152,400
Interest from Investments	2,841	4,063	8,000	6,540	8,000
Total Revenues	\$270,111	\$168,528	\$207,420	\$199,720	\$207,420
Expenditures					
Repairs & Maint. Grounds	157,708	1,388	100,000	100,000	100,000
Total Operating Expenses	157,708	1,388	100,000	100,000	100,000
Revenue Excess (Deficit) over Expenditures	112,403	167,140	107,420	99,720	107,420
Beginning Fund Balance	426,349	538,752	640,661	705,892	805,612
Ending Fund Balance	\$538,752	\$705,892	\$748,081	\$805,612	\$913,032

TREE REPLACEMENT FUND
FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to collect fees paid to the District for trees removed as part of easement agreements. Proceeds for IDOT fiscal year 2012 represent tree removal along Milwaukee Avenue. These funds will be spent over the next couple of years for tree planting projects.

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	3,955	4,358	2,000	2,430	1,500
Grants	0	70,510	0	0	0
Total Revenues	\$3,955	\$74,868	\$2,000	\$2,430	\$1,500
Capital Outlay					
Capital Imprvmts-Preserves	97,450	328,925	208,179	208,180	24,970
Total Capital	97,450	328,925	208,179	208,180	24,970
Revenue Excess (Deficit) over Expenditures	(93,495)	(254,057)	(206,179)	(205,750)	(23,470)
Beginning Fund Balance	703,603	610,108	362,266	356,051	150,301
Ending Fund Balance	\$610,108	\$356,051	\$156,087	\$150,301	\$126,831

WETLANDS MANAGEMENT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to account for the long-term management and improvement of existing wetlands within the Des Plaines River watershed. In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for the sole use by LCDOT for their road and transportation needs. LCDOT is currently preparing plans for the wetland bank within the 55 acre former agricultural field on the west end of Buffalo Creek Forest Preserve. In addition to the wetland restoration, the project includes the expansion of hiking and biking trails within the overall design. These improvements are scheduled for construction in late 2017.

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	2,152	1,607	1,250	10,000	10,000
Miscellaneous Revenue	0	69,016	0	500,000	0
Total Revenues	\$2,152	\$70,623	\$1,250	\$510,000	\$10,000
Contractuals					
Legal Fees	2,557	11,760	0	4,710	0
Total Contractuals	2,557	11,760	0	4,710	0
Capital Outlay					
Capital Imprvmts-Preserves	13,185	0	300,000	375,550	0
Total Expenditures	15,742	11,760	300,000	380,260	0
Revenue Excess (Deficit) over Expenditures	(13,590)	58,863	(298,750)	129,740	10,000
Beginning Fund Balance	428,905	\$415,315	411,883	474,178	603,918
Ending Fund Balance	\$415,315	474,178	\$113,133	\$603,918	\$613,918

EQUIPMENT REPLACEMENT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of heavy equipment within the District, and to provide a useful means of accounting for the replacement of equipment. Equipment Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Equipment Replacement Fund in 2003 to account for the financing of equipment replacement. Recovering the cost of the equipment including depreciation expense will be through user charges to the Operations and Infrastructure Department. This is an Internal Service Fund that charges the department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the Equipment Replacement Fund. Ownership of the equipment has been transferred to the Equipment Replacement Fund. The fund provides a sufficient cash balance to allow purchase of equipment directly from the fund. This budget provides for replacing eight pieces of equipment at a cost of \$363,500.

Under the District’s fleet replacement general guidelines, equipment will be evaluated for replacement as follows: **1)** Riding mowers under 25-horse power after 5 years of service. **2)** Small tractors and equipment under 25-horse power and utility equipment such as gators after 8 years of service. **3)** Tractors and equipment up to 25-horse power after 12 years of service. **4)** Tractors and heavy equipment over 25-horse power after 15 years of service. At the time of replacement each piece of equipment will be evaluated to determine if that same type is still appropriate, or if an alternate replacement would better serve the District’s current needs. Equipment will be sent to auction at the end of its service life. Proceeds from the auction will be returned to the replacement fund.

PERFORMANCE MEASUREMENTS	2015/16 ACTUAL	2016/17 ESTIMATE	2017/18 PROJECTED
Number of pieces	83	83	83

Budget Request Summary for Fiscal Year 2017/18
 Fund: 9200 Equipment Replacement Fund



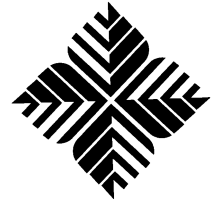
LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	6,673	10,307	12,000	10,000	10,000
Equipment Rental	227,110	235,320	283,090	283,090	255,810
Sale of Fixed Assets	65,685	32,538	64,480	37,570	94,160
Interfund Transfers	11,780	0	0	0	0
Total Revenues	\$311,248	\$278,165	\$359,570	\$330,660	\$359,970
Expenditures					
Capital					
Heavy Equipment	190,437	257,494	192,500	257,500	363,500
Total Capital	190,437	257,494	192,500	257,500	363,500
Revenue Excess (Deficit) over Expenditures	120,811	20,671	167,070	73,160	(3,530)
Beginning Fund Balance	1,232,806	1,353,617	1,381,327	1,374,288	1,447,448
Ending Fund Balance	\$1,353,617	\$1,374,288	\$1,548,397	\$1,447,448	\$1,443,918

INFORMATION TECHNOLOGY REPLACEMENT FUND

FY 2017/18 Budget Narrative

LAKE COUNTY FOREST PRESERVES



GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of computer hardware, software, and related equipment within the District, and to provide a useful means of accounting for such centralized replacement of equipment. Replacement Funds are commonly used in local government for equipment.

The Board established the Information Technology Replacement Fund in 2002 to fund replacement of computer hardware, software, and related equipment. This is an Internal Service Fund which charges each department an amount equal to the depreciation expense for the piece of equipment such that the equipment will be replaced out of the IT Replacement Fund. This budget proposes \$125,850 for purchasing replacement of computer hardware, computer software and larger printers. Computer hardware, computer software and larger printers are replaced when a major component fails or when it reaches the end of its four to five year useful life cycle.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATED	2017/18 PROJECTED
Computers supported District-wide	204	208	185	194

Budget Request Summary for Fiscal Year 2017/18
 Fund: 9100 Information Technology Replacement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	6,748	9,747	4,300	10,900	11,000
Equipment Rental	89,565	230,200	196,750	196,750	224,030
Sale of Fixed Assets	1,514	583	500	590	500
Total Revenues	\$97,827	\$240,530	\$201,550	\$208,240	\$235,530
Expenditures					
Software	50	8,754	0	2,110	0
Computer Hardware	8,346	20,581	26,400	29,520	38,000
Miscellaneous Contractuals	32,553	32,553	32,560	37,840	37,850
Total Operating Expenses	40,949	61,888	58,960	69,470	75,850
Capital Outlay					
Computer Hardware	0	68,749	221,191	221,200	50,000
IT Improvements	0	0	123,211	123,220	0
Total Expenditures	40,949	130,637	403,362	413,890	125,850
Revenue Excess (Deficit) over Expenditures	56,878	109,893	(201,812)	(205,650)	109,680
Beginning Fund Balance	854,070	910,948	1,131,590	1,020,841	815,191
Ending Fund Balance	\$910,948	\$1,020,841	\$929,778	\$815,191	\$924,871

VEHICLE REPLACEMENT FUND
FY 2017/18 Budget Narrative



LAKE COUNTY FOREST PRESERVES

GENERAL PROGRAM STATEMENT

The nature and purpose of this fund is to centralize the provision of certain vehicles within the District, and to provide a useful means of accounting for such centralized replacement of vehicles. Replacement Funds are commonly used in local government for equipment and central vehicle services.

The Board established the Vehicle Replacement Fund in 1998 to account for the financing of vehicle replacement. Recovering the cost of the vehicles including depreciation expense will be through user charges to each department. This is an Internal Service Fund that will charge each department an amount equal to the depreciation expense for the vehicle such that the vehicle will be replaced out of the Vehicle Replacement Fund. Ownership of the vehicles has been transferred to the Vehicle Replacement Fund. The fund provides a sufficient cash balance to allow purchase of vehicles directly from the fund. This budget proposes replacing 15 vehicles at a cost of \$619,000. Two passenger vehicles will be removed from the fleet.

The District fleet replacement general guidelines are as follows: **1)** Vehicles under 9,000 lbs. will be replaced after 10 years of service or 100,000 miles (120,000 for hybrids) of usage. **2)** Trucks between 9,000 and 16,000 lbs. will be replaced after 9 years of service. **3)** Trucks over 16,000 lbs. will be replaced after 12 years of service. **4)** A vehicle will be replaced if a safety defect exists that jeopardizes the safety of the operator or the public. **5)** A vehicle will be replaced when the projected maintenance cost for the next two years exceeds 50% of the vehicle’s market value. **6)** Public Safety vehicles will be replaced after 125,000 miles.

PERFORMANCE MEASUREMENTS	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ESTIMATE	2017/18 PROJECTED
Number of vehicles	96	95	95	93
Number of passenger vehicles	33	33	32	30
Number of small trucks	52	52	52	52
Number of large trucks	11	10	11	11

Budget Request Summary for Fiscal Year 2017/18

Fund: 9000 Vehicle Replacement Fund



LAKE COUNTY FOREST PRESERVES

	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Budget</u>	<u>2016/17</u> <u>Estimate</u>	<u>2017/18</u> <u>Request</u>
Revenues					
Interest from Investments	19,365	13,842	5,000	14,000	14,000
Insurance Claim	15,787	0	0	0	0
Equipment Rental	397,630	396,250	358,390	358,390	374,080
Sale of Fixed Assets	61,970	71,743	47,430	128,200	123,930
Total Revenues	\$494,752	\$481,835	\$410,820	\$500,590	\$512,010
Capital					
Motor Vehicles	154,333	367,980	690,842	663,670	619,000
Total Expenditures	154,333	367,980	690,842	663,670	619,000
Revenue Excess (Deficit) over Expenditures	340,419	113,855	(280,022)	(163,080)	(106,990)
Beginning Fund Balance	1,390,318	1,730,737	1,872,819	1,844,592	1,681,512
Ending Fund Balance	\$1,730,737	\$1,844,592	\$1,592,797	\$1,681,512	\$1,574,522

Capital Improvement Plan





GENERAL PROGRAM STATEMENT

The District's Capital Improvement Plan (CIP) was developed to prioritize projects based on criteria that identifies cost-effective improvements, aligning with the District's mission. The approved CIP is a rolling ten-year plan, updated annually, and is used to identify and coordinate funding requirements for improvement needs. This advance planning of District projects increases public awareness, helps the Board of Commissioners and staff prioritize based on changing needs, and provides a basis for logical, reasonable, balanced decision-making. Updating the plan annually allows flexibility to respond to changing circumstances and needs. Development of the CIP focuses on selecting existing or new Forest Preserve sites for improvement, determining when to improve the site, allocating resources to spend and selecting funding sources to use.

A CIP allows the District to identify what existing facilities are in need of repair or replacement, what new public access improvements, restoration projects and facilities might be needed in the future, and how projects may impact long-term operating and maintenance costs. Without this comprehensive approach, consideration and approval of capital improvements could result in short-range, uncoordinated decision-making. Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning program that balances projects, funding sources and timing schedules.

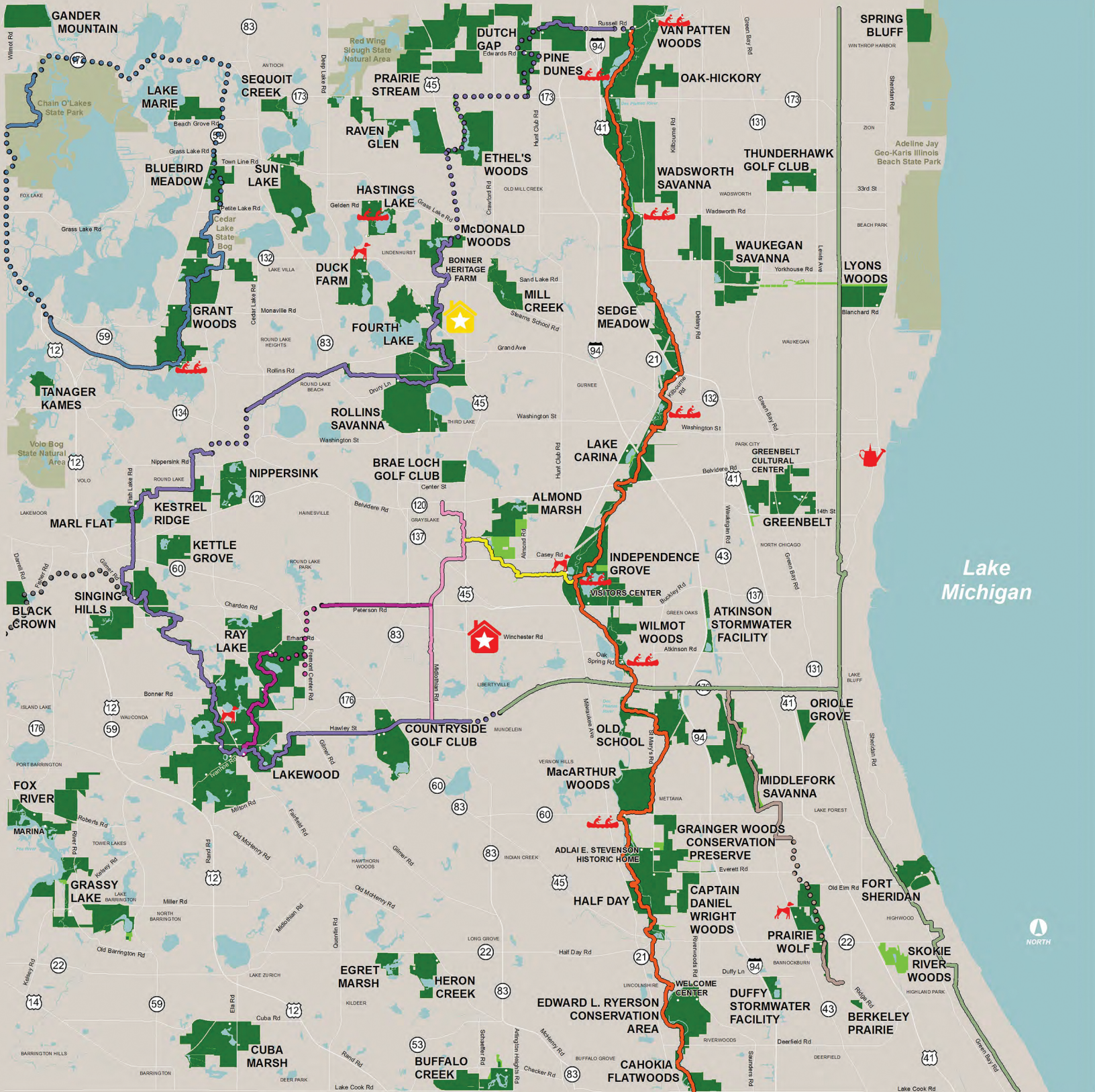
The development and update of the CIP is an on-going activity that is part of the overall budgeting process. The Capital Budget, the first year of the CIP is incorporated into the annual District Budget, which then appropriates the funds necessary to implement the capital improvement projects that will be undertaken in that budget year.

The Capital Budget development process starts with all Forest Preserve District Departments and the Planning and Restoration Committee preparing requests for needed projects using the Ten-Year CIP information. These project cost estimates are based upon the best planning information available at the time. Project priorities may change, depending upon additional District funding sources, grants, or outside funding opportunities.

The CIP is revised and approved each year as a ten-year planning guide and does not represent approval of any particular project. Individual projects in the CIP are given final approval when they are brought back to the Board for approval of contracts. Individual project budgets are approved by the Board on a project-by-project basis. More information on individual projects is in the Capital Projects section.

**LAKE COUNTY FOREST PRESERVES
FISCAL YEAR 2017/18
CAPITAL BUDGET SUMMARY BY PROJECT TYPE**

Project	Carryover	New Funding	Capital Budget FY 2017/18	Designated Funds FY 2019-27
<u>Ten-Year Capital Improvement Plan</u>				
Improvement Projects	\$100,000	\$5,543,206	\$5,543,206	\$122,482
Trails and Trail Connections	15,000	115,000	115,000	445,000
Trail Crossings	20,000	75,000	75,000	185,000
Specific Habitat Restoration sites	2,296,807	2,772,536	2,772,536	392,235
General Habitat Restoration	121,259	645,337	645,337	3,600,000
Facility and Infrastructure Improvements	150,000	510,000	510,000	3,375,000
Paving repairs	0	500,000	500,000	4,500,000
Preserve tree planting	10,661	225,500	225,500	1,576,357
<i>Subtotal:</i>	<u>\$2,713,727</u>	<u>\$10,386,579</u>	<u>\$10,386,579</u>	<u>\$14,196,074</u>
<u>Land acquisition costs</u>		<u>\$3,264,000</u>	<u>\$3,264,000</u>	
<u>Other Capital Expenditures</u>				
Computer hardware		50,000	50,000	
Motor vehicles		619,000	619,000	
Computer software		100,000	100,000	
Heavy equipment		391,500	391,500	
Sampling/safety equipment		166,000	166,000	
Machinery and Tools		204,500	204,500	
Other		56,591	56,591	
<i>Subtotal:</i>		<u>\$1,587,591</u>	<u>\$1,587,591</u>	
Total Costs	\$2,713,727	\$15,238,170	\$15,238,170	\$14,196,074



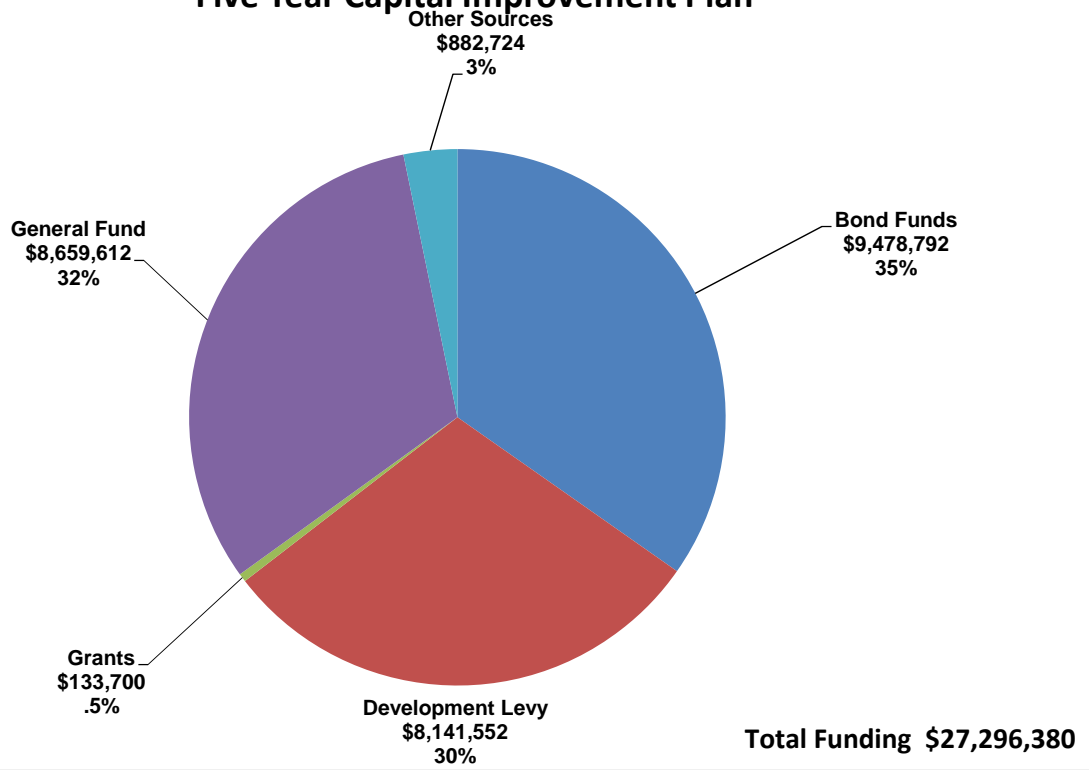
Lake Michigan

FOREST PRESERVES Entrance/Parking	CANOE LAUNCH	DES PLAINES RIVER TRAIL	FORT HILL TRAIL Planned Section	MIDDLEFORK GREENWAY Planned Section	M'CLORY TRAIL / NORTH SHORE PATH Managed by Lake County Dept. of Transportation	GENERAL OFFICES and FUTURE HOME OF THE MUSEUM, LATE 2017
FOREST PRESERVE EASEMENTS	DOG AREA	MILLENNIUM TRAIL Planned Section	CHAIN O'LAKES BIKE PATH Planned Section	PRAIRIE CROSSING TRAIL LC Div. of Transportation	GRAND ILLINOIS TRAIL IDNR - Planned Section	OPERATIONS AND PUBLIC SAFETY FACILITY
STATE LAND Illinois Dept. of Natural Resources	COMMUNITY GARDEN	CASEY TRAIL				

Source of Funds
Ten Year Capital Improvement Plan

Project No.		Estimated Project Total	Funding Sources				
			Bond Funds	Development Levy Fund	Grant Funds	General Fund	Other Funds
Ongoing Capital Improvements							
60004	Habitat Restoration		-	1,308,759	-	2,800,000	-
60010	Preserve Tree Planting (includes IDOT funding)PLP		-	65,000	-	310,122	124,878
60008	District-wide Reforestation		-	310,661	-	700,000	-
60009	Repair Existing Roads/Parking		500,000	2,000,000	-	2,500,000	-
60022	Facility and Infrastructure Improvements		350,000	1,400,000	-	1,750,000	150,000
Public Access/Misc. Projects							
64701	Buffalo Creek - LCDOT Mitigation Bank Trail	\$1,300,000	-	-	-	-	15,000
64710	Buffalo Creek - MWRD Reservoir Expansion	3,500,000	-	122,482	-	-	-
60025	Duck Farm Dog Exercise Area Accessibility	160,000	60,000	-	-	100,000	-
60301	Duck Farm Munn Road Access	100,000	-	100,000	-	-	-
63901	Ethel's Woods - Public Access	4,379,000	1,000,000	-	-	-	-
65101	Everett Road Trail Connection	1,650,000	-	-	-	-	-
60420	Fort Sheridan Preserve	2,949,668	-	-	-	-	-
61811	General Offices - Build Out/Misc. Infrastructure	1,898,204	-	-	-	-	-
60618	Grant Woods South Restrooms	50,000	-	-	-	-	-
64703	Grass Lake Road Tunnel	200,000	-	-	-	-	-
60701	Grassy Lake Improvements (Hurd property)	3,025,000	-	-	-	-	-
64301	Heron Creek - IL Route 22 Connection	20,000	20,000	-	-	-	-
61911	Kilowatt Hour Reduction	1,898,050	-	-	-	-	-
	Lake County Destination	TBD	-	-	-	-	-
61020	Lakewood Forest Preserve	4,264,950	3,377,015	93,001	-	499,490	-
63010	Lyons Woods Trail Connection	3,000,000	-	-	-	-	-
61101	Middlefork Savanna Trail Connection	2,800,000	-	-	-	-	-
63714	Millennium Trail - Grand Ave Crossing	1,367,126	-	-	-	-	-
	Millennium Trail - McDonalds Woods to RTE 45	TBD	-	185,000	-	-	-
61314	Millennium Trail - Rollins Road Crossing	1,480,223	-	-	-	-	-
65203	Millennium Trail - Rte 173	30,000	-	-	-	-	-
	Millennium Trail - Rte 45 Tunnel	4,300,000	75,000	-	-	-	-
61603	Millennium Trail - Van Patten Woods Connection	1,310,000	-	-	-	-	-
63214	Millennium Trail - Wilson Road Crossing	1,860,234	-	-	-	-	-
63801	Nippersink - LCDOT Trail Connection	1,121,228	-	10,000	-	-	-
	North-Central Preserve Connections	TBD	-	-	-	-	-
	Pine Dunes - Wildlife Conservation Facility	50,000	-	50,000	-	-	-
	Rollins Savanna - Gurnee Trail Connection	350,000	170,000	350,000	-	-	-
	Rollins Savanna - Third Lake Trail Improvements	30,000	-	30,000	-	-	-
	Ryerson Barn - Education Classroom	175,000	-	175,000	-	-	-
64811	Spring Bluff Wildlife Observation Area	600,000	-	440,000	133,700	-	-
64610	Waukegan Savanna - Dog Exercise Area	2,150,000	-	-	-	-	-
Habitat Restoration Projects							
	Buffalo Creek Mitigation - Wright Woods	\$400,000	-	210,000	-	-	-
64104	Cuba Marsh Habitat Restoration	650,000	72,260	-	-	-	-
56054	Dutch Gap Area - Agricultural BMP's	77,339	-	-	-	-	-
63910	Ethel's Woods - N. Mill Creek Restoration	6,842,438	2,454,886	480,180	-	-	-
60406	Fort Sheridan - USACE GLFER Restoration	7,430,000	888,561	-	-	-	-
63709	Fourth Lake - Hepatica Restoration	49,637	-	49,637	-	-	-
60604	Grant Woods Restoration	570,000	-	296,475	-	-	-
61010	Lakewood - Tree Planting & Restoration	500,000	-	301,857	-	-	-
61006	Lakewood Habitat Restoration - Broberg Marsh	450,000	76,744	-	-	-	-
61005	Lakewood Habitat Restoration - Schreiber Bog	900,000	50,000	-	-	-	-
61110	Middlefork - Buckthorn Pilot Project	3,250,000	-	-	-	-	-
	Oak Woodland and Ecological Complexes	TBD	-	-	-	-	-
	Prairie Wolf - Mitigation Project	500,000	-	-	-	-	500,000
56055	Ray Lake - Cuneo Phase 1 Restoration	TBD	-	12,500	-	-	92,846
61504	Singing Hills/Kettle Grove Restoration	475,000	-	151,000	-	-	-
65004	Southern DPR Preserve Habitat Restoration	3,000,000	257,837	-	-	-	-
	Spring Bluff - Coastal Habitat Restoration	160,000	-	-	-	-	-
	Spring Bluff - Lake Michigan Strike Team	582,765	-	-	-	-	-
62410	Wright Woods/MacArthur Woods Dam Removal	800,000	126,489	-	-	-	-
Total		\$72,655,862	9,478,792	\$8,141,552	\$133,700	\$8,659,612	\$882,724
			34.73%	29.83%	0.49%	31.72%	3.23%

Source of Funds Five Year Capital Improvement Plan



Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60004
Project Name	Habitat Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date On-going

End Date On-going

Description

The following habitat restoration projects are scheduled for FY 17/18: Ethel's Woods, Grassy Lake, Ray Lake, Rollins Savanna, Van Patten Woods, and Wadsworth Savanna Forest Preserves. Wildlife population and habitat assessment for planning of restoration efforts. Supply of native plants and seed for various restoration projects.

Status

Wadsworth Savanna, Spring Bluff, Van Patten, Wauconda Bog, Middlefork Savanna, and Greenbelt are projects that were implemented in the winter of 2016/17. Due to weather conditions several of these projects will be completed in FY 2017/18. Ecological assessments of wildlife populations began in July 2016 and will carry over into the winter of 2018.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
9,143,429	Habitat Restoration	508,760	400,000	400,000	400,000	400,000	2,108,760
Total	Total	508,760	400,000	400,000	400,000	400,000	2,108,760

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
9,143,429	Development Levy	508,760	400,000	400,000			1,308,760
Total	General Fund				400,000	400,000	800,000
	Total	508,760	400,000	400,000	400,000	400,000	2,108,760

Operational Impact/Other

The Ecological Land Management program was implemented in FY 08/09 to address the growing need to provide better follow-up management to District land management projects, to provide better natural resource assessment and inventories of District lands, to better coordinate and centralize management of all of the District's natural resource programs and to enhance the burn management program to increase the number of acres burned per year.

Prior	Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
5,156,000	Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
Total	Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60010
Project Name	Preserve Tree Planting



Type	Preserve Tree Planting	Department	Planning & Land Preservation
Category	Natural Resource Restoration	Contact	Randy Seebach
Start Date	On-going	End Date	On-going

Description

Plant additional trees annually, at various preserves to provide habitat restoration and to provide shade in public use areas around picnic shelters, parking areas, roads, preserve entrances, and along trails.

Status

In spring, summer and fall 2016, 244 trees and 272 shrubs were planted at Countryside, Duck Farm, Grassy Lake, Greenbelt, Heron Creek, Raven Glen, Pine Dunes, and Van Patten Woods. In spring 2017, approximately 50 trees and 100 shrubs will be planted along public access improvement projects, including Grassy Lake, Independence Grove, McDonald Woods, and Raven Glen.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,921,017	Habitat Restoration	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,921,017	Development Levy	25,000	25,000	15,000			65,000
Total	General Fund			10,000	25,000	25,000	60,000
	Other Funds	25,000	25,000	25,000	25,000	25,000	125,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize, and prune: varies during the years depending on planting.

Prior	Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
142,000	Operations & Infrastructure	3,000	3,000	3,000	3,000	3,000	15,000
Total	Total	3,000	3,000	3,000	3,000	3,000	15,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60008
Project Name	District Wide Reforestation



Type Preserve Tree Planting
Category Natural Resource Restoration
Start Date FY 2016/17
Department Natural Resources
Contact Jim Anderson
End Date On-going

Description

This project consists of planting of native trees and shrubs in areas that were historically forest, woodland and savanna communities with the goal of increasing tree canopy and the number of native tree species, especially oaks.

Plans include 3,082 trees and shrubs planted at Gander Mountain, Marl Flat, Rollins Savanna, and Lakewood Forest Preserves.

Status

In 2016, 956 trees and 2019 shrubs will be planted by in-house crews across 5 sites: Prairie Wolf Slough, Middlefork Savanna, Independence Grove, Cuba Marsh, and Greenbelt. Over the next five years approximately 15,000 trees and shrubs will be planted across multiple sites, including Marl Flats, Van Patten Woods, Raven Glen, Grant Woods, and Ray Lake.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
89,340	Habitat Restoration	110,660	100,000	100,000	100,000	100,000	510,660
Total	Total	110,660	100,000	100,000	100,000	100,000	510,660

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
89,340	Development Levy	110,660	100,000	100,000			310,660
Total	General Fund				100,000	100,000	200,000
	Total	110,660	100,000	100,000	100,000	100,000	510,660

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize, and prune.

Prior	Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
6,000	Operations & Infrastructure	5,000	5,000	5,000	5,000	5,000	25,000
Total	Total	5,000	5,000	5,000	5,000	5,000	25,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60009
Project Name	Repair Existing Roads / Parking



Type Paving and Road Replacements
Department Operations & Infrastructure
Category Site and Trail Improvements
Contact John Nelson
Start Date On-going
End Date On-going

Description

Annual District-wide repaving program for the District's roads and parking lots and minor pavement repairs at multiple preserves.

Status

FY 2016/17 work focused on the parking lot at Rollins Savanna (Washington St). FY 2017/18 work will focus on the parking lots at Greenbelt and several canoe launches, and district-wide maintenance (patching). Future work TBD.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
4,711,563	Construction	500,000	500,000	500,000	500,000	500,000	2,500,000
Total	Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
4,711,563	Bond Funds	500,000					500,000
Total	Total	500,000	500,000	500,000	500,000	500,000	2,500,000

Operational Impact/Other

Preserve parking lots will be closed during repavement. Well-maintained pavement requires less effort for snow and ice removal, decreases wear and tear on vehicles, and is safer.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60022
Project Name	Facility and Infrastructure Improvements



Type	Improvement Projects	Department	Facilities
Category	Facility Improvements	Contact	Jim Ballowe
Start Date	FY 2017/18	End Date	On-going

Description

A District-wide facility and infrastructure assessment of the District's key buildings and their support systems was completed to identify and prioritize necessary maintenance, repairs and replacements.

Status

The assessment identified specific short and long range maintenance, repair and replacement projects needed to sustain the District's key facilities in good working condition. Buildings were prioritized by committees and staff and an improvement plan was put into place with an emphasis on forever buildings,

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
850,000	Improvements	500,000	350,000	350,000	350,000	350,000	1,900,000
Total	Total	500,000	350,000	350,000	350,000	350,000	1,900,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
850,000	Bond Funds	350,000					350,000
Total	Development Levy		350,000	350,000	350,000	350,000	1,400,000
	Other Funds	150,000					150,000
	Total	500,000	350,000	350,000	350,000	350,000	1,900,000

Operational Impact/Other

Projects will be prioritized to improve operational efficiencies and reduce overall operational impacts.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 64701
Project Name Buffalo Creek - LCDOT Mitigation Bank and Trail



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2018/19

Description

In April 2000, the District and the Lake County Division of Transportation (LCDOT) executed an IGA that allowed LCDOT to design and construct a wetland mitigation bank on District property for use by LCDOT for their road and transportation needs. The District is providing the land and funding for the trail construction materials. There will be 1.1 miles of new trail.

Status

Plans were completed in February 2017 and LCDOT is awaiting final signoff by the USACE. Construction is anticipated to begin in early summer 2017.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
285,000	Construction	15,000					15,000
Total	Total	15,000					15,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
285,000	Other Funds	15,000					15,000
Total	Total	15,000					15,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1.1 miles of trail: \$9,900 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety	9,900	9,900	9,900	9,900	9,900	49,500
Total	9,900	9,900	9,900	9,900	9,900	49,500

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 64710
Project Name Buffalo Creek Preserve - MWRD Reservoir Expansion



Type Improvement Projects
Department Planning & Land Preservation
Category Site and Trail Improvements
Contact Randy Seebach
Start Date FY 2016/17
End Date FY 2018/19

Description

In February 2013, the Planning and Restoration Committee approved a concept plan and authorized staff to negotiate an IGA with the Metropolitan Water Reclamation District for the expansion of the existing reservoir and completion of the District's planned public access improvements, at no cost to the District. Public access improvements will include an additional 3/4 mile trail loop, including 4 bridge/boardwalks, rerouting 1/2 mile of existing trail out of the floodplain, replacement of 2 existing bridges, and a 29 car expansion to the existing parking lot.

Status

The District executed an IGA with MWRD in June 2016. Engineering and permitting is scheduled for completion in early 2017 with construction to begin in fall 2017. Construction is anticipated to occur over an eighteen month period. After major construction is complete, the District will provide miscellaneous site amenities in FY 2018/19.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
147,895	Improvements		122,480				122,480
Total	Total		122,480				122,480

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
147,895	Development Levy		122,480				122,480
Total	Total		122,480				122,480

Operational Impact/Other

Trail maintenance, public safety patrols and service of expanded parking lot and restroom: \$15,000 per year. Long term costs would include trail resurfacing and bridge/boardwalk replacement.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 60025
Project Name Duck Farm Dog Exercise Area Accessibility Improv.



Type Accessibility Improvements
Category Site and Trail Improvements
Start Date FY 2016/17
Department Planning & Land Preservation
Contact Randy Seebach
End Date FY 2017/18

Description

In an effort to provide adequate access for people of all abilities, accessibility improvements are needed for the dog exercise areas. Improvements include a new entrance gate, fencing and accessible surfacing to the drinking fountain, restroom, and seating area.

Status

Work will take place at the Duck Farm in FY 2017/18 to be coordinated with the Munn Road project.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Improvements	160,000					160,000
Total	160,000					160,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Bond Funds	60,000					60,000
General Fund	100,000					100,000
Total	160,000					160,000

Operational Impact/Other

Additional labor for trail maintenance will be offset by savings in cost of turf repair.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 60301
Project Name Duck Farm Munn Road Access



Department Planning & Land Preservation

Type Improvement Projects

Contact Randy Seebach

Category Site and Trail Improvements

Start Date FY 2016/17

End Date TBD

Description

IDOT is planning safety improvements to IL Route 132 that include the installation of left turn lanes. As part of the planned road improvements, a shared use path is proposed from Munn Road east to the Operations and Public Safety facility. The District has requested improved vehicle access to the dog exercise area parking lot by relocating the entrance to align with the existing traffic signal at Munn Road. IDOT will construct the path within the Route 132 ROW and the District will complete the path connection from the ROW to the existing trail head adjacent the operations facility parking lot.

Status

IDOT completed Phase I engineering in late 2013 and an Intergovernmental Agreement was executed in March 2017. Construction is anticipated to begin in 2017.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Construction	100,000					100,000
Total	100,000					100,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy	100,000					100,000
Total	100,000					100,000

Operational Impact/Other

Trail maintenance and public safety patrols for approximately 1/4 mile of trail: \$2,150 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety	2,150	2,150	2,150	2,150	2,150	10,750
Total	2,150	2,150	2,150	2,150	2,150	10,750

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	63901
Project Name	Ethel's Woods Public Access



Type Improvement Projects
Department Planning & Land Preservation
Category Site and Trail Improvements
Contact Randy Seebach
Start Date FY 2017/18
End Date FY 2018/19

Description

Project will provide initial public access with parking lot, restroom, one mile of trail, and two scenic overlooks east of Route 45 at Miller Road. These public access improvements are required by a previously received land acquisition OLT Grant. In 2013 the District requested and received an extension from IDNR to allow for these improvements to be coordinated with an adjacent North Mill Creek restoration project. IDNR has approved an extension for the completion of all work by the end of 2019.

Status

Engineering will begin in spring 2017 and construction is anticipated to begin in spring 2018.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
405,334	Construction	1,000,000					1,000,000
Total	Total	1,000,000					1,000,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
405,334	Bond Funds	1,000,000					1,000,000
Total	Total	1,000,000					1,000,000

Operational Impact/Other

Trail maintenance and public safety patrols of trail, and service of parking lot and restroom: \$40,000 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety		40,000	40,000	40,000	40,000	160,000
Total		40,000	40,000	40,000	40,000	160,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 64301
Project Name Heron Creek - IL Rte 22 Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2017/18

Description

The District has been working with IDOT regarding their planned improvements to Route 22 which includes the construction of a shared-use path to the south side of Route 22 that will provide an important connection linking together Egret Marsh and Heron Creek Forest Preserves. The District will be required to cover the local share cost for engineering and construction of a 350' section of trail connecting the proposed shared-use path to the existing trails at Heron Creek.

Status

Execution of an Intergovernmental Agreement is expected in 2017 with construction anticipated to begin in FY2017/18.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Improvements	20,000					20,000
Total	20,000					20,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Bond Funds	20,000					20,000
Total	20,000					20,000

Operational Impact/Other

Trail maintenance and public safety patrols for this section of proposed trail is approximately: \$600 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety		600	600	600	600	2,400
Total		600	600	600	600	2,400

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66634
Project Name Lake County Destination



Type Other
Department Planning & Land Preservation
Category Unassigned
Contact Randy Seebach
Start Date TBD
End Date

Description

Staff resources will be applied to develop a vision, master plan, and funding strategy to establish a new Lake County destination that will tell our intertwined natural and human history.

Status

This project is one of the 13 objectives of the District's strategic plan and is included in the 10-year capital improvement plan. Planning is scheduled to begin within the next 3-5 years.

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 61020
Project Name Lakewood Forest Preserve



Type Improvement Projects
Department Planning & Land Preservation
Category Site and Trail Improvements
Contact Randy Seebach
Start Date August, 2003
End Date TBD

Description

Project consists of developing a master plan for Lakewood that would be approved by the Board. Lakewood is the District's largest and oldest Forest Preserve and has not had the benefit of a master plan and has not received comprehensive capital improvements. Potential improvements could include trails, picnic areas and lake renovations, public road, parking, utility and infrastructure improvements, and other site work that will help to lower the long-term operating costs.

Status

A public Advisory Committee was set up to assist with developing the master plan in Spring 2005. The Advisory Committee unanimously recommended a land use plan in 2007 which was not adopted by the District Board. Several natural resource and trail improvements have occurred in 2012 and 2013 including the construction of two Route 176 trail underpasses associated with LCDOT's Fairfield Road and Route 176 intersection improvement project. The planning process has begun on the development of a detailed Master Plan that will serve as a guide for future public access, habitat restoration management strategies. The planning is expected to take approximately one year with Board approval of the master plan anticipated to occur in March 2018.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,224,846	Construction	3,969,510					3,969,510
Total	Total	3,969,510					3,969,510

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,224,846	Bond Funds	3,377,020					3,377,020
	Development Levy	93,000					93,000
	General Fund	499,490					499,490
Total	Total	3,969,510					3,969,510

Operational Impact/Other

The operational impact is undetermined until the master plan is finalized.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66622
Project Name Millennium Trail - McDonald Woods to Route 45



Department Planning & Land Preservation

Type Millennium Trail

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2018/19

Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared-use path within the planned Millburn bypass and IL Route 45 improvement project. The District will be responsible for the construction of a .20 mile trail connection from the existing McDonald Woods Preserve trails east to Route 45.

Status

Engineering is expected to begin in FY2017/18 and construction is anticipated to begin in FY2018/19.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Improvements		185,000				185,000
Total		185,000				185,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy		185,000				185,000
Total		185,000				185,000

Operational Impact/Other

Trail maintenance and public safety patrols for the new section of trail at McDonald Woods is approximately: \$1,800 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety			1,800	1,800	1,800	5,400
Total			1,800	1,800	1,800	5,400

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 61703
Project Name Millennium Trail - Rte 45 Tunnel (Ethel's Woods)



Department Planning & Land Preservation

Type Millennium Trail

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2017/18

End Date FY 2019/20

Description

As part of the planned Millennium Trail extension connecting McDonald Woods, Raven Glen and Ethel's Woods Forest Preserves, the District is partnering with IDOT to incorporate a shared use path within the planned Millburn bypass and Illinois Route 45 improvements. This project includes a 3/4 mile section of trail and a tunnel under Route 45 (just north of Miller Road) connecting Raven Glen to Ethel's Woods.

Status

This project has been identified as a strong candidate for Federal funding assistance. The District is seeking Federal funding assistance through the 2018 CMAQ/TAP funding cycle. Phase I engineering is scheduled to begin in summer 2017 and it is anticipated that CMAQ applications will be due in February 2018.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Construction	75,000					75,000
Total	75,000					75,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Bond Funds	75,000					75,000
Total	75,000					75,000

Operational Impact/Other

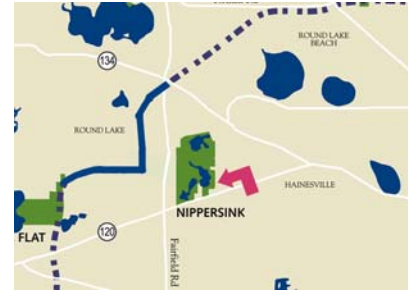
Trail maintenance and public safety patrols for the new trail would be approximately \$6,450 per year.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	63801
Project Name	Nippersink - LCDOT Trail Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Start Date FY 2017/18

Contact Randy Seebach

End Date FY 2018/19

Description

Project includes a 3/4 mile trail connection for the main Nippersink Trail loop east to Cedar Lake Road. This trail will connect to the neighborhoods east of Cedar Lake Road and south of Route 120 to Nippersink Forest Preserve and the Millennium Trail. The project is being coordinated with the Lake County Division of Transportation's planned multi-use path to be located on the east side of Cedar Lake Road stretching from Illinois Route 60 north to Nippersink Road. In March 2017 an IGA was executed between the District and LCDOT for which LCDOT will construct the trail and remove impervious surfacing and other miscellaneous site improvements at the former RV sales/storage facility in exchange for additional ROW and temporary easement needed for the road improvement project.

Status

Engineering is scheduled for completion in early 2017 with construction to follow in summer 2017.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
518,114	Construction	10,000					10,000
Total	Total	10,000					10,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
518,114	Development Levy	10,000					10,000
Total	Total	10,000					10,000

Operational Impact/Other

Trail maintenance and public safety patrols for just approximately 3/4 mile of trail: \$6,500 per year.

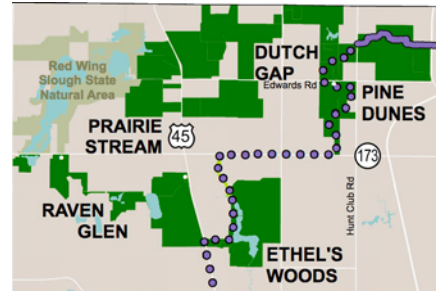
Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety		6,500	6,500	6,500	6,500	26,000
Total		6,500	6,500	6,500	6,500	26,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66635
Project Name North-Central Preserve Connections



Department Planning & Land Preservation

Type Other

Contact Randy Seebach

Category Unassigned

Start Date TBD

End Date TBD

Description

Staff resources will be applied to develop a coordinated master plan and funding strategy for five forest preserves that are located along the North Mill Creek/Dutch Gap corridor which includes: Dutch Gap, Ethel's Woods, Pine Dunes, Prairie Stream, and Raven Glen Forest Preserves.

Status

A master plan was previously completed for Raven Glen Forest Preserve in March, 2014. Preliminary work on the coordinated master plan occurred in 2011-2013 and the planning process was placed on hold in 2014 due to concerns regarding available funding to construct and maintain potential improvements. The planning effort is one of the 13 objectives of the District's strategic plan. Planning is scheduled to begin within the next 3-5 years.

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66627
Project Name Pine Dunes - Wildlife Conservation Facility



Type Improvement Projects
Category Facility Improvements
Start Date FY 2018/19
Department Facilities
Contact Jim Ballowe
End Date FY 2018/19

Description

Based on the District-wide facility and infrastructure assessment, the decision was made to relocate the Wildlife Conservation Facility to the Pine Dunes McClure property.

Status

Implementation of this project will be handled by in-house staff with construction and relocation scheduled for FY 2018/19.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Improvements		50,000				50,000
Total		50,000				50,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy		50,000				50,000
Total		50,000				50,000

Operational Impact/Other

All design, planning and construction will be performed by the Facilities Division.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66610
Project Name Rollins Savanna - Gurnee Trail Connection



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2018/19

Description

This project will provide a needed trail connection linking the Village of Gurnee, Grandwood Park and other unincorporated areas to the existing trails at Rollins Savanna and the Millennium Trail. This trail connection will be approximately 0.5 miles and will be routed from the existing preserve trails southeast to the lighted intersection of Dada Drive and Illinois Route 45. Prior to moving forward with implementation, a partnership is needed with the Village of Gurnee and possibly others to complete the trail connection east of Route 45 along Knowles Road.

Status

Engineering is scheduled to begin in FY2017/18 with construction to follow in FY2018/19. District staff has met with the Village of Gurnee and they have incorporated the Knowles Road trail connection within their budget for 2017.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Construction	75,000	445,000				520,000
Total	75,000	445,000				520,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Bond Funds	75,000	95,000				170,000
Development Levy		350,000				350,000
Total	75,000	445,000				520,000

Operational Impact/Other

Trail maintenance and public safety patrols for 1/2 mile of trail is \$4,300 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety			4,300	4,300	4,300	12,900
Total			4,300	4,300	4,300	12,900

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66633
Project Name Rollins Savanna - Third Lake Trail Improvements



Department Planning & Land Preservation

Type Accessibility Improvements

Contact Randy Seebach

Category Site and Trail Improvements

Start Date FY 2017/18

End Date FY 2018/19

Description

The District has been in discussions with the Village of Third Lake for several years regarding their request to provide gravel surfacing on two existing grass trails connecting Lake Avenue and Sunshine Avenue to the existing trails and Rollins Savanna. In January 2016, the District received correspondence from the Village committing \$30,000 to be applied to the cost of surfacing the Lake Avenue connection. It is anticipated that the \$30,000 contribution will be applied towards trail surfacing materials and the District will provide in-kind services for the construction.

Status

Engineering will occur in fall 2017 with construction to follow in spring/summer 2018.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Construction	30,000					30,000
Total	30,000					30,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy	30,000					30,000
Total	30,000					30,000

Operational Impact/Other

Additional labor for trail maintenance will be offset by savings in cost of turf repair.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66628
Project Name Ryerson Barn - Education Class Rooms



Type Improvement Projects
Category Facility Improvements
Start Date FY 2019/20
Department Facilities
Contact Jim Ballowe
End Date FY 2019/20

Description

Based on the District-wide facility and infrastructure assessment, the decision was made to relocate the Ryerson education classrooms from the present location in the cabins to the newly constructed classrooms in the main barn.

Status

Implementation of this project will be contracted out with construction and relocation scheduled for FY 2019/20.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Improvements			175,000			175,000
Total			175,000			175,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy			175,000			175,000
Total			175,000			175,000

Operational Impact/Other

Design and planning will be performed through the Facilities Division.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 64811
Project Name Spring Bluff Wildlife Observation Area



Department Planning & Land Preservation

Type Improvement Projects

Category Site and Trail Improvements

Contact Randy Seebach

Start Date FY 2015/16

End Date FY 2018/19

Description

Project consists of converting the existing road through the Preserve to a 14 foot wide gravel trail and constructing a wildlife observation platform. In January 2015, the District was awarded funding assistance through IDNR's Open Space Land Acquisition and Development grant program.

Status

In March 2015, the District received notice from IDNR that the funding assistance for this project has been suspended until further notice. In September 2016, the District received notice that the OSLAD funding has been released and the District Board authorized this project back into the CIP for FY 2017/18. Engineering is scheduled to start in spring 2017 with construction to follow in spring/summer 2018.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
130,000	Construction	573,000					573,000
Total	Total	573,000					573,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
130,000	Development Levy	573,000					573,000
Total	Total	573,000					573,000

Operational Impact/Other

Trail maintenance, safety patrols and structure maintenance approximately \$5,000 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety		5,000	5,000	5,000	5,000	20,000
Total		5,000	5,000	5,000	5,000	20,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66632
Project Name Buffalo Creek Mitigation - Wright Woods



Type Habitat Restoration
Category Natural Resource Restoration
Start Date FY 2014/15
Department Planning & Land Preservation
Contact Jim Anderson
End Date FY 2016/17

Description

A wetland mitigation project for anticipated wetland impact caused by the Buffalo Creek Reservoir expansion project by the Metropolitan Water Reclamation District. Wetland restoration and enhancement will target northern flatwoods within Captain Daniel Wright Woods and leverages Capital Improvement Funds for the Southern Des Plaines Woodland Habitat Restoration Project. Total budget for five years is estimated at \$400,000. If awarded, this project will be completed in FY 2022.

Status

Plans are complete with an anticipated construction start in late 2017.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
190,000	Habitat Restoration	126,000	84,000				210,000
Total	Total	126,000	84,000				210,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
190,000	Development Levy	126,000	84,000				210,000
Total	Total	126,000	84,000				210,000

Operational Impact/Other

Mitigation project requires a five-year maintenance and monitoring plan period. After 2022 this project will be incorporated into the District's Land Management Program with an annual operation cost of \$2,500 per year.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	64104
Project Name	Cuba Marsh Habitat Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2014/15

End Date FY 2017/18

Description

Project consists of wetland, prairie, and woodland restoration. This project will focus on restoring bird habitat especially for grassland and wetland species. Additional in-house work will replace the existing water control structure so that hemi-marsh conditions are restored to the main wetland. Recent collaborative efforts with Citizens for Conservation and the Friends of the Forest Preserve (Cook) will fund a year round restoration crew working at various preserves including Cuba Marsh.

Status

Planning began in FY 2013/14 with implementation starting in FY 2014/15. During the winter 2014/15, 90 acres of prairie and wetland was cleared of woody invasive brush and native seed was sown in the fall of 2015. Restoration in FY 2015/16 includes clearing of an additional 47 acres of prairie and shrubland habitat to be followed by native seeding in the fall for 2016. Assessment of the potential for hemi-marsh restoration and the installation of a new water control structure will begin in 2017.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
577,740	Habitat Restoration	72,260					72,260
Total	Total	72,260					72,260

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
577,740	Bond Funds	72,260					72,260
Total	Total	72,260					72,260

Operational Impact/Other

Maintenance of restored acres through controlled burn: \$5,100 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division	5,100	5,100	3,000	3,000	3,000	19,200
Total	5,100	5,100	3,000	3,000	3,000	19,200

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	63910
Project Name	Ethel's Woods North Mill Creek Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2014/15

End Date FY 2020/21

Description

Project includes the restoration of a portion of the North Mill Creek corridor and the associated wetlands and uplands. Work will include the dewatering of Rasmussen Lake and restoring the original riparian wetland communities along the North Mill Creek.

Status

District's operating committees approved a revised concept plan in 2013 and authorized staff to proceed with the final engineering to dewater Rasmussen Lake and restore the North Mill Creek riparian corridor. Final engineering for permitting was completed in the summer of 2014. The lowering of the lake water began in December 2014 and the final stop-log was removed October 2015 to reach the design water elevation for Phase I. It is anticipated to take two years (fall 2016) to allow drained sediments to stabilize. A contract for design, engineering and permitting was awarded in June 2016 with project implementation scheduled for 2017 and completion in 2019.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
2,642,419	Habitat Restoration	2,667,270	173,000	47,400	47,400		2,935,070
Total	Total	2,667,270	173,000	47,400	47,400		2,935,070

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
2,642,419	Bond Funds	2,454,890					2,454,890
Total	Total	2,667,270	173,000	47,400	47,400		2,935,070

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division			10,000	10,000	10,000	30,000
Total			10,000	10,000	10,000	30,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 60406
Project Name Fort Sheridan - USACE GLFER Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2013/14

End Date FY 2020/21

Description

The Great Lakes Fishery and Ecosystem Restoration (GLFER) is a US Army Corps of Engineers (USACE) Program to restore ecosystems and fish habitats across the Great Lakes Watershed. The USACE, Lake Forest Open Lands, City of Lake Forest, and Openlands have identified lands associated with the former Fort Sheridan as a project for restoration and enhancement of its coastal habitat including ravines, bluffs, and shoreline. This is a unique opportunity for the District to lead partners in a project to restore nearly two miles of critical lakefront habitat for fish and birds.

Status

The project has been awarded to John Keno and Sons and construction started in March 2016 with completion of the ravine and lakeshore activities completed by October 2016. This construction project requires the closure of lakeshore access during construction. After completion of this phase there will be a five year management and maintenance phase with completion targeted for October 2021. In 2017 efforts will begin on Phase II with the construction of in-water reefs and groin reinforcement. It is anticipated that this work would be completed by 2021.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,711,440	Habitat Restoration	888,560					888,560
Total	Total	888,560					888,560

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
1,711,440	Bond Funds	888,560					888,560
Total	Total	888,560					888,560

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	66631
Project Name	Fourth Lake - Hepatica Project



Type	Habitat Restoration	Department	Natural Resources
Category	Natural Resource Restoration	Contact	Jim Anderson
Start Date		End Date	

Description

A donation was received to complete a woodland restoration project to preserve and expand a rare plant species at Fourth Lake Forest Preserve. Total budget for two years is estimated at \$52,250. This project will be completed in FY 2019.

Status

Project will be in the winter of 2017/18 and is scheduled to be completed in 2019.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Habitat Restoration	49,640					49,640
Total	49,640					49,640

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Development Levy	49,640					49,640
Total	49,640					49,640

Operational Impact/Other

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Operations & Public Safety	2,000	2,000	2,000	2,000	2,000	10,000
Total	2,000	2,000	2,000	2,000	2,000	10,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	60604
Project Name	Grant Woods Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2015/16

End Date FY 2017/18

Description

In 2014, the Preservation Foundation received a private donation to fund restoration work at Grant Woods Forest Preserve. The work will occur across 665 acres and will focus on wetland, stream and oak woodland restoration buffering the Gavin Bog and Prairie Illinois Nature Preserve.

Status

Restoration planning began for Grant Woods FY 2014/15. Habitat improvements will enhance woodlands and shrub lands in the northern portion of the preserve, north of Monaville Road. Clearing of woody invasive brush across 70 acres began in the winter of FY 2015/16. Additional clearing and native seeding will be completed in FY 2017/18 with project completion in FY 2018/19.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
273,520	Habitat Restoration	256,040	40,440				296,480
Total	Total	256,040	40,440				296,480

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
273,520	Development Levy	256,040	40,440				296,480
Total	Total	256,040	40,440				296,480

Operational Impact/Other

Maintenance of restored acres through controlled burns: \$5,000 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division		5,000	5,000	5,000	2,000	17,000
Total		5,000	5,000	5,000	2,000	17,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 61010
Project Name Lakewood Tree Planting & Restoration



Department Planning & Land Preservation

Type Habitat Restoration

Category Natural Resource Restoration

Contact Randy Seebach

Start Date FY 2016/17

End Date FY 2020/21

Description

As part of the Lake County Division of Transportation's (LCDOT) Fairfield Road and Route 176 intersection improvement project, LCDOT has provided funding to the District in the amount of \$500,000 as mitigation for the tree impacts associated with the project.

Status

Tree and shrub planting will focus on areas around the Fairfield Road and Route 176 intersection. Initial clearing work began in the winter 2015/16 and the initial tree and shrub planting began in spring 2016 with the placement of 180 trees and 195 shrubs along Route 176 in front of the dog exercise area and the Fort Hill Trail underpass. Planting will continue through FY 2020/21.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
160,633	Habitat Restoration	75,500	75,500	75,500	75,360		301,860
Total	Total	75,500	75,500	75,500	75,360		301,860

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
160,633	Development Levy	75,500	75,500	75,500	75,360		301,860
Total	Total	75,500	75,500	75,500	75,360		301,860

Operational Impact/Other

Maintenance includes cost to inspect, inventory, water, fertilize and prune: varies during years depending on planting.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	61006
Project Name	Lakewood Habitat Restoration - Broberg Marsh



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2014/15

End Date FY 2016/17

Description

Project consists of the restoration of one of the best quality hemi-marshes in Lake County. Invasive trees and shrubs will be removed with reintroduction of native plants, shrubs and trees.

Status

Restoration planning began for Broberg Marsh and surrounding uplands in FY 2013/14. Habitat improvements will enhance this important wetland bird breeding area and the surrounding prairie and savanna. Clearing of woody invasive brush across 58 acres was completed in the winter of FY 2014/15 and drain tile removal and native seeding will be completed in FY 2015/16. Additional invasive plant control will be completed in the summer 2016 with project completion in FY 2016/17.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
373,256	Habitat Restoration	76,740					76,740
Total	Total	76,740					76,740

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
373,256	Bond Funds	76,740					76,740
Total	Total	76,740					76,740

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

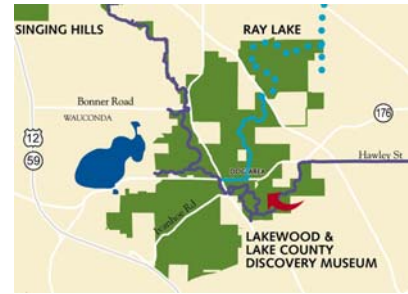
Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division	3,000	3,000	3,000	3,000	3,000	15,000
Total	3,000	3,000	3,000	3,000	3,000	15,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 61005
Project Name Lakewood Habitat Restoration-Schreiber Bog



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date Fall, 2014

End Date FY 2017/18

Description

Project consists of restoration of Schreiber Bog and surrounding habitats including native oak woodlands and sedge meadow wetlands. Hydrological restoration of high quality lakes and wetlands.

Status

Planning began for restoration of important wetland and bog communities in FY 2013/14. Clearing of woody invasive brush was completed across 37 acres of oak woodlands and wetlands in FY 2014/15. Native seed was sown in fall of 2015. Additional clearing of 39 acres of woodland and wetland followed by native seeding will be completed in FY 2016/17 with project completion in FY 2017/18.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
693,790	Habitat Restoration	50,000					50,000
Total	Total	50,000					50,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
693,790	Bond Funds	50,000					50,000
Total	Total	50,000					50,000

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division	15,000	3,000	3,000	3,000	3,000	27,000
Total	15,000	3,000	3,000	3,000	3,000	27,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 66638
Project Name Oak Woodland and Ecological Complexes



Type Habitat Restoration
Category Natural Resource Restoration
Start Date TBD

Department Natural Resources
Contact Jim Anderson
End Date TBD

Description

As part of the Forest Preserves' 100 year Vision a Conservation Goal, was to "Conserve Nature at a Landscape-scale." This entails working with collaborations to acquire, protect, restore, and enhance open space for 10,000 acre ecological complexes of diverse natural communities connected by dedicated habitat corridors for the migration of plants and animals. This includes the restoration of large-scale natural communities including wetlands, prairies, streams, and woodlands. As an example, working with partners, a priority has been designated to protect several 1000 acre woodlands across the Chicago region.

Status

Currently, the Forest Preserve has completed a Green Infrastructure Model and Strategy which will guide planning efforts for the identification of ecological complexes that will provide for large-scale habitat areas. The Forest Preserve was a co-author of the Oak Ecosystem Recovery Plan which is providing guidance for the restoration of woodlands within Lake County. Natural Resources Wildlife Staff are collaborating with several partners to use the ecological database to provide prioritization of habitat restoration efforts within the Forest Preserve holdings.

Operational Impact/Other

No operational impact.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	66630
Project Name	Prairie Wolf Mitigation Project



Type Habitat Restoration
Department Natural Resources
Category Natural Resource Restoration
Contact Jim Anderson
Start Date FY 2017/18
End Date FY 2022/23

Description

In response to impacted wetland acres at Prairie Wolf Forest Preserve, \$500,000 was provided to the District to fund mitigation for 25 acres of wet savanna at another location at Prairie Wolf Forest Preserve. This project will begin in late 2017 and will include a 5 year maintenance and monitoring period.

Status

This project has been awarded for construction which will begin in the winter of 2017/18.

Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Habitat Restoration	500,000					500,000
Total	500,000					500,000

Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Other Funds	500,000					500,000
Total	500,000					500,000

Operational Impact/Other

Maintenance will be supplied for five years as part of the mitigation funds.

Prior

Total

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 56055
Project Name Ray Lake - Cuneo Phase I Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Start Date Spring, 2016

Contact Jim Anderson

End Date On-going

Description

In 2015 the Preservation Foundation was awarded an Illinois Clean Energy grant to fund the acquisition and restoration of this large scale preserve. The ICE grant provided \$85,000 to begin the implementation of wetlands and grasslands at this preserve. Recent acquisitions have expanded the boundaries of the preserve and these will be included in the planning efforts. A stipulation of the grant requires agricultural lease funds to be used for further restoration efforts.

Status

Planning began in 2016 with a drain tile investigation. Additional restoration planning will include conducting a hydrological assessment of wetland restoration opportunities and control of invasive species. Possible restoration efforts include drain tile removal, native seeding and planting, native tree and shrub planting, and controlled burning.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
83,400	Habitat Restoration	105,350					105,350
Total	Total	105,350					105,350

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
83,400	Development Levy	12,500					12,500
Total	Total	92,850					92,850
	Total	105,350					105,350

Operational Impact/Other

No operational impact at this time.

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 61504
Project Name Singing Hills - Kettle Grove Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2015/16

End Date FY 2017/18

Description

In 2013 and 2014, the Preservation Foundation received two private donations to fund high priority habitat restoration projects throughout the District. In early 2015, the Foundation approved the funds be directed to support the restoration of nearly 950 acres at Singing Hills and Kettle Grove Forest Preserves.

Status

Planning began in FY 2014/15 for Kettle Grove. Habitat improvements will enhance this important wetland bird habitat and the surrounding woodland. Clearing of woody invasive brush across 35 acres began in the winter of FY 2015/16. Native seeding will be completed in FY 2016/17 with project completion in FY 2017/18.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
324,000	Habitat Restoration	151,000					151,000
Total	Total	151,000					151,000

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
324,000	Development Levy	151,000					151,000
Total	Total	151,000					151,000

Operational Impact/Other

Maintenance of these restored acres through controlled burning is estimated at: \$4,000 per year.

Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
Natural Resource Division	4,000	4,000	4,000	4,000	4,000	20,000
Total	4,000	4,000	4,000	4,000	4,000	20,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project #	65004
Project Name	Southern DPR Preserve Habitat Restoration



Department Natural Resources

Type Habitat Restoration

Category Natural Resource Restoration

Contact Jim Anderson

Start Date FY 2009/10

End Date FY 2017/18

Description

Project consists of continued woodland and river corridor restoration at Wright Woods, Grainger Conservation Area, Lloyd's Woods, Cahokia Flatwoods, MacArthur Woods and Ryerson Conservation Area. The goal is to increase the biodiversity and long-term sustainability of these ecologically sensitive woodlands.

Status

Implementation of canopy thinning strategies was completed across 440 acres of dry-mesic woods and northern flatwoods within Grainger Woods, MacArthur Woods, Ryerson Conservation Area, and Wright Woods-Elm Road Forest in FY 12/13 and FY 13/14. In FY 14/15, clearing of invasive woody brush and thinning of canopy trees in gaps began across 266 acres of mesic forest and northern flatwoods in MacArthur Woods, Captain Daniel Wright Woods - Lloyds Woods, and Ryerson Woods. An additional 176 acres of clearing within Captain Daniel Wright Woods including removal of invasive brush and understory trees will be completed in FY 2018/19.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
2,742,160	Habitat Restoration	257,840					257,840
Total	Total	257,840					257,840

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
2,742,160	Bond Funds	257,840					257,840
Total	Total	257,840					257,840

Operational Impact/Other

Maintenance of restored acres through controlled burning and invasive species control: \$30,000 per year.

Prior	Budget Items	FY '18	FY '19	FY '20	FY '21	FY '22	Total
120,000	Natural Resource Division	30,000	30,000	30,000	30,000	30,000	150,000
Total	Total	30,000	30,000	30,000	30,000	30,000	150,000

Capital Improvement Plan

FY '18 *thru* FY '22

Lake County Forest Preserves

Project # 62410
Project Name Wright Woods / McArthur Woods Dam Removal



Type Improvement Projects
Category Site and Trail Improvements
Start Date July, 2016
Department Planning & Land Preservation
Contact Jim Anderson
End Date December 2017

Description

As part of a local effort the Forest Preserve, Lake County SMC, US Army Corps of Engineers and the Illinois Department of Natural Resources are focusing on the removal of low-head dams on the Des Plaines River. The IDNR provided funding for the removal of the last two remaining dams on the Des Plaines River. The removal of these two remaining dams in Lake County will greatly enhance the biodiversity of the river, allow for the movement of substrate important for fish habitat, and improving water quality. These efforts meet the goals of the Upper Des Plaines flood Reduction Study and the priorities of the Des Plaines Working Group.

Status

The District awarded a contract to CLS but had to rebid the project due to unforeseen infrastructure. The Forest Preserve rebid the contract and awarded a contract to Michels Corporation to begin implementation in 2016. The IDNR informed the Forest Preserve that funding was suspended in July 2016 so project was placed on hold. The Forest Preserve hopes to still receive funding from the IDNR but has provided funding for the project in case those funds are withheld. We have a current contract with Michels that will require a change order. Anticipated start date is July 2016 with completion by the end of 2017. IDNR recently amended the original funding agreement till December 2018.

Prior	Expenditures	FY '18	FY '19	FY '20	FY '21	FY '22	Total
705,460	Improvements	126,490					126,490
Total	Total	126,490					126,490

Prior	Funding Sources	FY '18	FY '19	FY '20	FY '21	FY '22	Total
705,460	Bond Funds	126,490					126,490
Total	Total	126,490					126,490

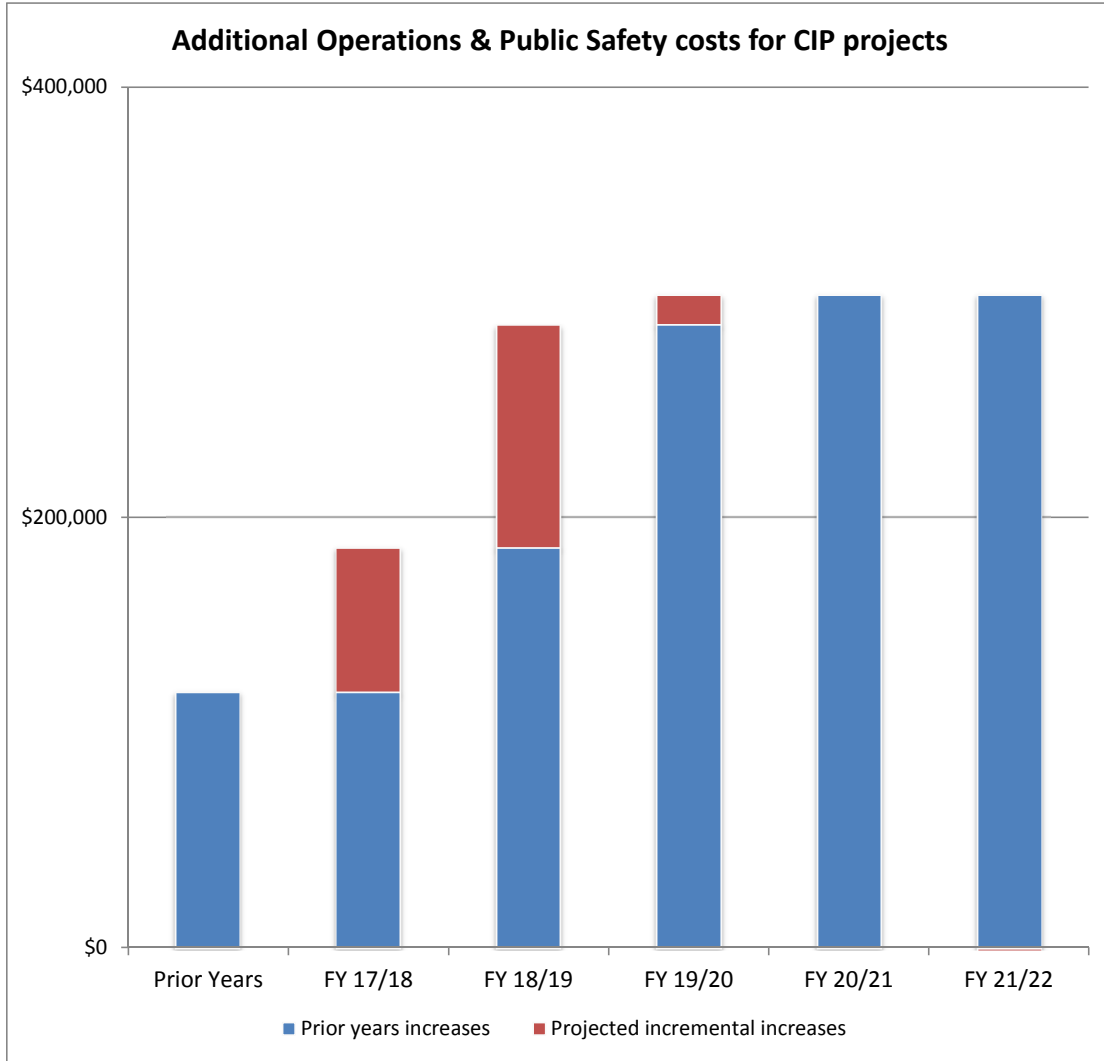
Operational Impact/Other

No operational impact.

Lake County Forest Preserve District

What effect does the Capital Improvement Plan have on the operating budget?

What benefits are provided?



Benefits to the Public	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
New sites opened	1	1	0	0	0
Facilities expanded	0	0	0	0	0
Additional miles of trails	2.90	4.55	1.70	0.00	0.75

The above chart summarizes the operating impact from capital improvement projects included in the ten year Capital Improvement Plan. As new sites are opened, facilities expanded, and trails added, operating costs increase. Operating costs to maintain a site include removal of garbage, cleaning and stocking comfort stations, mowing grass, maintaining parking lots (including snow removal) and upkeep of gravel and grass trails. In addition, patrolling preserves, and opening and closing gates are required. The approximate cost to maintain and patrol one mile of trail is \$8,600.

**LAKE COUNTY FOREST PRESERVE DISTRICT
FISCAL YEAR 2017/18
OTHER CAPITAL EXPENDITURES BY FUND**

(Excluding capital improvement projects)

Capital Expenditures are defined as assets that include buildings, improvements, machinery and equipment with an expected useful life of more than two years and have an initial individual cost of more than \$5,000.

GENERAL CORPORATE FUND	
General District	
<i>Miscellaneous Capital Outlay:</i>	
Board Room Improvements	2,000
Administration	
HRIS\Payroll System	100,000
Total General Corporate Fund 102,000	
DEVELOPMENT LEVY FUND	
Operations	
<i>Miscellaneous Capital Outlay:</i>	
Polaris & Trailer	28,000
Total Development Levy Fund 28,000	
INSURANCE FUND	
<i>Miscellaneous Capital Outlay:</i>	
Sampling equipment required for OSHA, lock out/tag materials, additional automated external defibrillators	100,000
Winchester Security Cameras	66,000
Total Insurance Fund 166,000	
GRANT FUNDS	
<i>Improvement Projects:</i>	
Natural resources projects	54,590
Total Grant Funds 54,590	
EQUIPMENT REPLACEMENT FUND	
<i>Heavy Equipment:</i>	
Replace Unit #358 John Deere 1575 Tractor w\ broom, mowdeck and snowblower	43,500
Replace Units #246 & 247 John Deere Tractors	80,000
Replace Unit #249 Multi-Terrain Loader	88,000
Replace Units #357 & 359 Polaris Rangers	36,000
Replace Unit #517 18-inch capacity wood chipper	68,000
Replace Unit #518 12-inch capacity wood chipper	48,000
Total Equipment Replacement Fund 363,500	
INFORMATION TECHNOLOGY REPLACEMENT FUND	
<i>Computer Hardware:</i>	
Server Replacements	50,000
Total Information Technology Replacement Fund 50,000	
VEHICLE REPLACEMENT FUND	
<i>Motor Vehicles:</i>	
Replace Units #40 & 42 Toyota Prius	54,000
Replace Units #059, 062, 077, 078, 079 Chevy K2500	190,000
Replace Units #60 & 80 Chevy K3500	107,000
Replace Units #067 & 069 Chevy K3500	124,000
Replace Units #121 & 122 Ford Interceptor Sedans	68,000
Replace Units #123 & 124 Ford Interceptor SUV's	76,000
Total Vehicle Replacement Fund 619,000	
ENTERPRISE FUND - GOLF OPERATIONS	
<i>Machinery and Tools:</i>	
Countryside - Fairway Mowers	94,000
Countryside - Greens Roller	16,500
Thunderhawk - Fairway Mowers	94,000
Total Golf Operations 204,500	
Total Capital Expenditures \$1,587,590	

Profile



LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates and Tax Extensions
Tax Levy Year 2008 through 2017

Fund Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	Estimated 2017
Comparative Tax Rates (Per \$100 of Equalized Assessed Valuation)										
General Corporate	0.057	0.059	0.059	0.059	0.060	0.060	0.059	0.059	0.057	0.058
Audit Fund	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.000	0.000	0.000
Liability Insurance	0.004	0.003	0.004	0.003	0.003	0.003	0.004	0.004	0.004	0.003
Land Development Levy	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.024	0.024
Retirement Fund - IMRF/FICA	0.006	0.007	0.008	0.010	0.011	0.013	0.010	0.011	0.009	0.009
Subtotal	0.092	0.094	0.096	0.097	0.099	0.101	0.098	0.099	0.094	0.094
Debt Service	0.107	0.106	0.102	0.104	0.113	0.117	0.112	0.108	0.098	0.097
Total Tax Rates	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.192	0.191
Comparative Tax Extensions										
General Corporate	\$17,377,233	\$17,800,726	\$16,923,972	\$15,760,285	\$14,683,606	\$13,780,764	\$13,367,526	\$13,860,002	\$14,273,168	\$14,732,619
Audit Fund	0	0	0	0	0	0	222,845	107,575	118,997	117,244
Liability Insurance	1,219,455	905,122	1,147,388	801,370	734,180	689,038	891,380	935,593	885,756	873,521
Land Development Levy	7,621,593	7,542,681	7,171,175	6,678,087	6,118,169	5,741,985	5,569,765	5,775,040	5,947,112	6,138,402
Retirement Fund - IMRF/FICA	1,829,182	2,111,951	2,294,776	2,671,235	2,691,994	2,985,832	2,167,982	2,634,755	2,364,754	2,332,507
Subtotal	28,047,463	28,360,479	27,537,311	25,910,977	24,227,950	23,197,619	22,219,498	23,312,965	23,589,787	24,194,293
Debt Service	32,620,419	31,980,965	29,258,393	27,780,841	27,654,125	26,872,489	25,339,554	25,417,581	24,446,555	24,471,427
Total Tax Extensions	\$60,667,883	\$60,341,444	\$56,795,704	\$53,691,818	\$51,882,075	\$50,070,108	\$47,559,052	\$48,730,546	\$48,036,342	\$48,665,720

LAKE COUNTY FOREST PRESERVE DISTRICT
Expenditures Summary by Fund (excluding transfers)
Fiscal Year 2009 through 2018

Fund Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Estimate FY 2017	Budget FY 2018
GENERAL FUND										
General Corporate	\$19,897,871	\$17,324,472	\$17,560,134	\$17,244,640	\$17,615,095	\$16,764,011	\$17,012,995	\$16,872,249	\$19,512,342	\$18,916,850
Insurance	1,248,626	949,054	890,090	1,005,657	961,947	1,029,817	1,040,833	1,059,134	1,188,434	1,509,110
Wetlands Management Fund	0	0	0	0	57,784	559,030	15,742	11,760	380,260	0
Fort Sheridan Cemetery Fund	0	0	0	0	31,611	12,116	11,985	14,113	13,760	17,500
Audit	108,292	108,232	107,216	108,681	122,595	112,958	128,462	135,277	143,760	149,680
TOTAL GENERAL FUND	21,254,789	18,381,758	18,557,440	18,358,978	18,789,033	18,477,932	18,210,017	18,092,533	21,238,556	20,593,140
SPECIAL REVENUE FUND										
Land Development Levy	6,133,689	5,586,899	5,214,274	6,145,422	4,815,482	6,139,531	9,085,664	8,439,916	8,862,790	7,122,410
Retirement - IMRF/FICA	2,233,132	2,347,811	2,446,267	2,410,103	2,589,722	2,481,340	2,453,465	2,433,644	2,561,620	2,629,420
Miscellaneous	337,780	329,847	616,019	798,339	208,728	445,653	669,895	751,013	952,060	804,820
Donations and Grants	1,088,793	790,465	1,832,416	830,923	857,127	760,458	1,337,204	544,561	1,663,186	379,230
TOTAL SPECIAL REVENUE FUND	9,793,394	9,055,022	10,108,976	10,184,787	8,471,059	9,826,982	13,546,228	12,169,134	14,039,656	10,935,880
CAPITAL PROJECTS FUND										
Development Bond Projects	6,891,587	4,904,243	7,972,314	6,282,754	310,138	1,589,674	3,552,674	5,533,539	8,137,550	8,099,740
Capital Facilities Improvement	14,067,841	5,237,013	530,921	503,138	(10,583)	247,683	384,586	2,500	346,090	150,000
Land Acquisition	21,137,011	31,542,866	67,619,637	3,127,322	22,560,559	4,323,983	2,548,253	17,351,473	1,425,530	3,491,540
TOTAL CAPITAL PROJECTS FUND	42,096,439	41,684,122	76,122,872	9,913,214	22,860,114	6,161,340	6,485,513	22,887,512	9,909,170	11,741,280
DEBT SERVICE FUND										
	36,544,371	32,428,424	34,072,904	29,850,423	28,464,384	49,561,914	58,001,307	27,016,157	98,006,868	25,157,450
INTERNAL SERVICE FUND										
Information Technology Replacement	108,575	50,197	39,363	161,021	89,638	101,793	40,949	61,888	413,890	125,850
Equipment Replacement	144,737	352,882	184,625	248,381	233,607	31,676	190,437	0	257,500	363,500
Vehicle Replacement	478,514	279,658	554,578	26,670	386,722	512,450	154,333	0	663,670	619,000
TOTAL INTERNAL SERVICE FUND	731,826	682,737	778,566	436,072	709,967	645,919	385,719	61,888	1,335,060	1,108,350
ENTERPRISE FUND										
Golf Operations	5,091,691	4,244,950	4,049,154	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,837,730	4,055,870
Fox River Marina	172,158	152,271	108,009	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	5,263,849	4,397,221	4,157,163	4,068,039	4,056,379	4,012,644	3,963,057	3,650,634	3,837,730	4,055,870
TOTAL ALL FUNDS	\$115,684,668	\$106,629,284	\$143,797,921	\$72,811,513	\$83,350,936	\$88,686,731	\$100,591,841	\$83,877,858	\$148,367,040	\$73,591,970

LAKE COUNTY FOREST PRESERVE DISTRICT
Revenue Summary by Fund (excluding transfers)
Fiscal Year 2009 through 2018

Fund Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Estimate FY 2017	Budget FY 2018
GENERAL FUND										
General Corporate	\$20,526,005	\$21,118,881	\$20,780,172	\$20,557,162	\$18,697,539	\$17,623,497	\$17,341,408	\$17,920,781	\$17,827,906	\$18,133,840
Insurance	1,441,497	1,116,218	1,078,871	974,645	776,586	755,895	844,308	971,464	982,460	920,070
Wetlands Management Fund	0	0	0	0	683	(9,698)	2,152	70,623	510,000	10,000
Fort Sheridan Cemetery Fund	0	0	0	0	13,240	7,479	2,483	1,607	3,720	3,500
Audit	10,611	12,035	3,649	1,126	1,142	116	119,004	163,784	101,430	107,370
TOTAL GENERAL FUND	21,978,113	22,247,134	21,862,693	21,532,933	19,489,191	18,377,289	18,309,355	19,128,259	19,425,516	19,174,780
SPECIAL REVENUE FUND										
Land Development Levy	7,621,538	8,350,431	7,838,534	7,367,886	7,256,107	6,343,564	6,183,556	7,016,325	6,303,510	6,479,970
Retirement - IMRF/FICA	1,690,346	1,987,486	2,203,883	2,500,135	2,688,176	2,790,854	2,547,895	2,452,947	2,444,430	2,306,410
Miscellaneous	335,233	695,529	1,219,413	964,561	639,251	605,655	759,231	743,787	782,780	741,570
Donations and Grants	1,040,584	1,094,523	1,383,546	1,091,225	959,111	731,575	915,026	693,187	1,307,726	392,030
TOTAL SPECIAL REVENUE FUND	10,687,701	12,127,969	12,645,376	11,923,807	11,542,645	10,471,648	10,405,708	10,906,246	10,838,446	9,919,980
CAPITAL PROJECTS FUND										
Development Bond Projects	9,546,206	5,156,731	87,196	5,086,728	10,328,133	(37,626)	29,784	17,750,668	293,390	90,000
Capital Facilities Improvement	9,727,746	54,821	5,261	7,866	46,138	(5,129)	14,960	23,042	28,960	18,000
Land Acquisition	55,321,179	30,270,555	40,279,917	20,274,434	15,326,217	(63,867)	44,139	9,322,255	32,000	21,000
TOTAL CAPITAL PROJECTS FUND	74,595,131	35,482,107	40,372,374	25,369,028	25,700,488	(106,622)	88,883	27,095,965	354,350	129,000
DEBT SERVICE FUND										
	32,864,559	32,491,626	31,718,061	29,876,821	28,930,903	48,984,177	57,593,900	27,149,444	98,945,602	25,697,660
INTERNAL SERVICE FUND										
Information Technology Replacement	125,714	105,015	95,771	152,378	126,675	100,120	97,827	240,529	208,240	235,530
Equipment Replacement	218,883	305,392	292,608	61,896	4,687	3,190	311,248	278,165	330,660	359,970
Vehicle Replacement	443,344	446,158	401,804	107,776	72,845	90,934	494,752	481,836	500,590	512,010
TOTAL INTERNAL SERVICE FUND	787,941	856,565	790,183	322,050	204,207	194,244	903,827	1,000,530	1,039,490	1,107,510
ENTERPRISE FUND										
Golf Operations	5,409,572	4,822,257	4,104,641	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,882,490	4,072,820
Fox River Marina	224,193	252,188	180,602	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUND	5,633,765	5,074,445	4,285,243	4,322,030	4,715,577	4,042,795	3,809,834	3,866,490	3,882,490	4,072,820
TOTAL ALL FUNDS	\$146,547,210	\$108,279,846	\$111,673,930	\$93,346,669	\$90,583,010	\$81,963,531	\$91,111,507	\$89,146,934	\$134,485,894	\$60,101,750

LAKE COUNTY FOREST PRESERVE DISTRICT
General Corporate Fund Summary
Fiscal Year 2009 through 2018

General Corporate Fund (including transfers)	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Estimate FY 2017	Budget FY 2018
REVENUE										
Property Tax Levy	\$16,801,908	\$17,752,986	\$17,376,079	\$16,525,656	\$15,378,443	\$14,197,800	\$13,574,953	\$13,954,748	\$14,115,920	\$14,549,300
Replacement Property Taxes	973,887	787,866	1,021,720	939,909	960,346	971,506	1,044,818	956,518	1,000,000	874,350
Interest on Investment	229,005	273,512	108,751	99,816	75,704	(94,467)	174,801	235,848	193,460	175,000
Rental of Buildings and Land	572,266	583,156	632,604	878,676	323,163	310,148	291,923	256,595	176,246	193,455
Easements, Licenses and Permits	526,619	568,697	588,421	618,971	606,944	634,939	649,718	778,286	716,800	742,200
Charges for Services and Sales	665,592	738,152	611,297	919,018	754,620	903,555	878,385	803,748	782,670	817,820
Other Revenue	756,729	414,511	441,301	575,116	598,319	700,016	726,811	935,038	842,810	781,690
Operating Revenue	20,526,005	21,118,881	20,780,172	20,557,162	18,697,539	17,623,497	17,341,409	17,920,781	17,827,906	18,133,815
Transfers	23,000	23,000	10,000	5,340	0	4,851	8,443	0	0	0
Total Inflows	20,549,005	21,141,881	20,790,172	20,562,502	18,697,539	17,628,348	17,349,852	17,920,781	17,827,906	18,133,815
EXPENDITURES										
Salaries and Benefits	12,200,674	12,411,120	12,662,488	12,391,208	13,025,216	11,161,292	11,376,896	11,555,677	11,914,170	12,540,290
Commodities	1,418,968	1,268,056	1,065,800	1,122,633	1,107,914	1,241,291	1,141,676	1,038,760	1,113,471	1,229,380
Contractuals	3,338,379	3,153,371	2,856,569	2,840,996	2,611,482	2,491,978	2,903,604	2,925,727	3,118,230	3,820,060
Capital Outlay	2,874,298	289,603	778,236	662,460	144,677	1,145,506	864,626	629,817	2,644,040	601,490
Debt Service	65,552	202,322	197,041	227,344	725,806	723,944	726,193	722,544	722,430	725,630
Total Expenditures	19,897,871	17,324,472	17,560,134	17,244,640	17,615,095	16,764,011	17,012,995	16,872,525	19,512,341	18,916,850
Transfers	0	0	0	165,388	5,868,966	0	200,000	200,000	200,000	200,000
Total Outflows	19,897,871	17,324,472	17,560,134	17,410,028	23,484,061	16,764,011	17,212,995	17,072,525	19,712,341	19,116,850
Excess or (deficit) of revenue over expenditures	651,134	3,817,409	3,230,039	3,152,474	(4,786,522)	864,337	136,857	848,256	(1,884,435)	(983,035)
Beginning Fund Balance	14,138,301	14,789,435	18,606,845	21,836,883	24,989,357	20,202,835	21,067,172	21,204,029	22,052,285	22,052,285
Fund Transfer/Encumbrance	0	0								
Ending Fund Balance	\$14,789,435	\$18,606,845	\$21,836,883	\$24,989,357	\$20,202,835	\$21,067,172	\$21,204,029	\$22,052,285	\$20,167,850	\$21,069,250

LAKE COUNTY FOREST PRESERVE DISTRICT
Property Tax Rates
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2006 through 2015

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County	0.450	0.444	0.453	0.464	0.505	0.554	0.308	0.663	0.682	0.663
Cities and Villages	0.012-2.130	0.013-2.446	0.012-2.491	0.012-2.616	0.013-2.954	0.014-3.236	0.016-3.554	0.018-4.616	0.018-5.159	0.018-6.508
High School District	0.961-3.136	0.959-3.013	1.001-3.066	1.069-3.195	1.101-3.491	1.910-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.5396
Unit School District	3.386-5.834	3.023-5.639	3.064-5.691	3.272-5.986	3.438-6.921	3.661-8.175	4.22-10.136	4.607-9.418	4.697-10.380	4.468-10.430
Elementary School District	0.964-4.296	0.944-4.330	0.965-4.403	0.998-4.423	1.095-4.879	1.168-5.818	1.322-7.302	1.424-8.762	1.452-9.799	1.429-9.829
College District	0.195-0.320	0.192-0.269	0.196-0.278	0.200-0.312	0.218-0.305	0.240-0.340	0.272-0.427	0.296-0.436	0.306-0.453	0.299-0.453
Township	0.016-0.375	0.028-0.368	0.029-0.372	0.031-0.364	0.033-0.372	0.033-0.397	0.025-0.434	0.027-0.490	0.039-0.533	0.037-0.508
Road and Bridge	0.020-0.277	0.015-0.271	0.019-0.275	0.007-0.193	0.008-0.206	0.006-0.321	0.029-0.315	0.032-0.421	0.033-0.428	0.032-0.417
Sanitary District	0.030-0.187	0.031-0.186	0.032-0.192	0.032-0.194	0.035-0.216	0.039-0.241	0.044-0.250	0.049-0.250	0.054-0.250	0.053-0.250
Park District	0.019-0.728	0.019-0.707	0.019-0.707	0.020-0.703	0.030-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.297	0.031-1.322
Library District	0.161-0.436	0.152-0.433	0.150-0.447	0.161-0.452	0.170-0.450	0.185-0.475	0.213-0.581	0.228-0.656	0.231-0.709	0.225-0.709
Forest Preserve	0.204	0.201	0.199	0.200	0.198	0.201	0.212	0.218	0.210	0.208
Fire Protection District	0.128-0.674	0.121-0.652	0.124-0.677	0.127-0.688	0.111-0.754	0.129-0.875	0.132-0.941	0.126-1.093	0.127-1.155	0.123-1.296
Mosquito Abatement	0.012	0.011-0.042	0.010-0.042	0.011-0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-0.015	0.013-0.015	0.012-0.015
Cental Lake County Joint Action Water Agency	0.046	0.042	0.042	0.042	0.045	0.047	0.073	0.055	0.056	0.054

Source: Based upon data compiled from records of the Lake County Clerk.

2015 = numbers not available at time of publication

Property Tax Levies
All Direct and Overlapping Governments
(per \$100 of assessed Value)
Tax Year 2005 through 2014

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County	\$123,887	\$131,606	\$139,241	\$139,992	\$146,850	\$149,067	\$149,789	\$153,551	\$154,995	157,971
Cities and Villages	170,484	182,468	195,288	197,195	201,706	186,657	194,675	201,644	204,822	211,778
High School District	411,535	434,771	457,612	467,285	479,976	489,143	495,310	512,896	516,599	529,720
Unit School District	234,635	240,621	254,721	259,417	268,807	274,039	284,324	272,206	276,815	277,938
Elementary School District	552,042	580,403	612,314	620,979	633,710	647,109	657,043	670,128	686,259	695,963
College District	54,947	57,498	60,993	62,011	63,776	65,349	68,495	69,645	71,027	71,276
Townships	25,589	27,108	28,611	28,852	28,967	28,218	27,084	27,314	27,455	27,519
Road and Bridge	9,140	22,642	23,984	24,222	24,419	23,571	24,934	23,483	24,137	24,472
Sanitary District	12,683	13,142	13,803	13,840	14,325	14,592	13,391	13,580	13,744	13,890
Park District	58,953	62,026	65,200	66,361	67,440	68,142	69,901	69,932	70,340	71,831
Library District	46,950	48,969	52,547	53,138	54,160	55,240	56,791	57,630	58,776	58,947
Forest Preserve	55,731	59,030	60,668	60,341	56,796	53,692	51,882	50,070	47,559	48,731
Fire Protection District	56,295	60,583	66,557	67,811	71,750	69,014	73,616	73,942	77,622	78,654
Mosquito Abatement	615	611	624	671	681	678	684	359	584	586
Cental Lake County Joint Action Water Agency	3,273	3,223	3,357	3,325	3,407	3,358	17,626	3,358	3,350	3,368
Total Tax Levies as Extended	\$1,816,759	\$1,924,701	\$2,035,520	\$2,065,440	\$2,116,770	\$2,127,869	\$2,183,545	\$2,199,738	\$2,234,084	\$2,272,644

Source : Based upon data compiled from records of the Lake County Clerk.

2016 = numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Demographic Statistics
Fiscal Year 2007 through 2016

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Lake County, IL:										
Population	723,591	723,591	728,086	703,462	706,260	711,155	705,186	703,019	706,327	707,461
Personal Income (2)	\$39,199,483	\$39,488,486	\$39,789,801	\$37,515,642	37,975,785	39,305,689	41,191,114	42,780,828	46,069,226	n/a
Per Capita Personal Income (2)	\$40,393	\$40,573	\$38,042	\$37,724	\$35,828	\$34,980	\$36,470	\$39,306	\$40,549	n/a
Median Age (1)	35.0	35.1	35.2	35.3	36.7	36.8	37.0	37.3	38	n/a
School Enrollment (3)	140,341	139,369	139,235	138,317	137,929	137,143	136,127	135,330	134,336	n/a
Unemployment Rate (4)	4.60%	8.30%	11.60%	9.60%	9.50%	7.70%	8.30%	7.20%	6.70%	n/a

Sources:

- (1) Market Profile prepared by Lake County Partners and Economic Development Intelligence System.
- (2) Sales and Marketing Management Survey of Buying Power and Economic Analysis and Lake County Partners.
- (3) Lake County Regional Office of Education.
- (4) Illinois Department of Employment Security-December Rate-Not Seasonally Adjusted.

n/a = 2016 numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Ratio of Outstanding Debt by Type
Fiscal Year 2009 through 2018

Fiscal Year	Government Activities	Business-Type Activities		Total Primary Government	Lake County Personal Income (1)	Percentage of Personal Income	Lake County Population (2)	Per Capita
	General Bonded Debt	Installment Certificates	Capital Leases					
2009	266,875,437	0	0	266,875,437	39,789,801	0.67%	723,591	369
2010	274,823,238	0	0	274,823,238	37,515,642	0.73%	728,086	377
2011	294,444,006	0	0	294,444,006	37,975,785	0.78%	703,462	419
2012	303,245,171	0	0	303,245,171	39,305,689	0.77%	706,260	429
2013	316,521,234	0	0	316,521,234	41,191,114	0.77%	711,155	445
2014	300,679,325	0	0	300,679,325	n/a	n/a	705,186	428
2015	258,667,445	0	0	258,667,445	n/a	n/a	703,019	401
2016	268,555,143	0	0	268,555,143	n/a	n/a	706,327	406
2017	284,615,000	0	0	284,615,000	n/a	n/a	707,461	418
2018 (3)	284,615,000	0	0	284,615,000	n/a	n/a	707,461	418

Sources:

(1) Northeastern Planning Commission Bureau of Economic Analysis

(2) U. S. Census, Economic Development Intelligence System, Northeastern Illinois Planning Commission and Lake County Partners

(3) Estimated debt

n/a = final numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Principal Taxpayers

Taxpayer	Type of Business	2015 Assessed Valuation (In Thousands)	Percentage of Total Taxable Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$161,967	0.69%
Gurnee Mills /Gurnee Properties Association	Retail Outlet Mall	48,635	0.21%
Discover Properties LLC	Real Estate Brokerage	39,575	0.17%
Wal-Mart	Discount Department Store	32,919	0.14%
Scott Dressing	Pharmaceuticals	27,302	0.12%
Baxter Healthcare Corporation	Pharmaceuticals	26,907	0.11%
Midwest Family Housing LLC	Real Estate Developers	25,042	0.11%
HP Woodland Falls Inc.	Pharmaceuticals	23,709	0.10%
Property Tax Services Co.	Amusements	23,692	0.10%
W. W. Grainger	Industrial Supplier	22,259	0.09%
		\$432,007	1.84%

Sources: Based on data submitted by the Lake County, Illinois Supervisor of Assessments' Report:
 "Non-Farm Parcels Exceeding \$999,999 in Assessed Valuation.
 2016 numbers not available at time of publication

LAKE COUNTY FOREST PRESERVE DISTRICT
Miscellaneous Information

Incorporated - November, 1958

Form of Government - Special Purpose Unit of Government

Total Acreage - 30,859

Special use facilities:

Brae Loch Golf Course and Banquet Facility - 18 hole public golf course

Countryside Prairie and Traditional Golf Course - 36 hole public golf course

ThunderHawk Golf Course - 18 hole signature public golf course

Independence Grove Forest Preserve - fishing, boating, picnicking, preservation and education center

Adlai E. Stevenson Historic Home - exhibits, self-guided tours

Bonner Heritage Farm - exhibits with the story of Lake County's agricultural roots

Fox River Forest Preserve - boating, fishing and picnicking

Greenbelt Cultural Center - environmental education center

Lake County Discovery Museum - historical preservation

Ryerson Conservation Area - environmental education center

LAKE COUNTY FOREST PRESERVE DISTRICT
Schedule of Insurance in Force
January 1, 2017 through December 31, 2017

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits	Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
1. PROPERTY				2. Workers Compensation	n/a	\$500,000	Statutory, \$3,500,000 Employers Liability
Property; Buildings and Contents;	\$1,000	\$1,000,000	\$1,000,000,000/occurrence				
Auto Physical Damage	1,000	\$1,000,000	included				
Builders Risk	1,000	\$1,000,000	aggregate for flood	3. Liability			
			\$100,000,000/occurrence/annual	General liability	none	\$500,000	\$21,500,000/occurrence
			aggregate for earth movement	Auto liability	none	\$500,000	\$21,500,000/occurrence
Service Interruption	24 hours	n/a	\$25,000,000 Business Income and extra expense; other sub limits apply, refer to policy	Uninsured/Underinsured	none	\$500,000	\$1,000,000/occurrence
Boiler and Machinery Objects			\$100,000,000 Equipment Breakdown	Motorists			
Property Damage	1,000	\$9,000	Property damage included	Public Officials' Liability	none	\$500,000	\$21,500,000/occurrence
				Employment Practices	none	\$500,000	\$21,500,000/occurrence
Fidelity /Crime/Surety	1,000	\$24,000	\$2,000,000/occurrence	4. Pollution Liability			
Blanket Bond	1,000	\$24,000	\$2,000,000/occurrence	Liability - third party	none	\$25,000	\$5,000,000/occurrence
Seasonal Employees	1,000	\$9,000	\$1,000,000/occurrence	Liability - first party	1,000	\$24,000	\$30,000,000 3 year aggregate

Glossary



GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms.

1991 Illinois Property Tax Extension Limitation Law - This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991 the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994 the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the "Property Tax Limitation Law").

2008 Bond Referendum - This referendum authorized the issuance of \$185 million general obligation bonds to provide funds for preserving wildlife habitats, trail and greenway corridors, wetlands, prairies and forests, providing flood control, and developing and restoring public areas for recreation, education and cultural facilities. The referendum was approved by 66% of the voters of the District at the nonpartisan election held on November 4, 2008.

Appropriation - A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

Assets - Property owned by a government.

Audit - A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District's financial statements. The audit tests the District's accounting system to determine whether the internal accounting controls are both available and being used.

Balance Sheet - That portion of the District's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting - A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

Budget - A plan of District financial operations that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance - A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

Budget Message - The opening section of the budget, which provides the Board of Commissioners and public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the District Executive Director.

Budgeted Staffing - Total work force expressed as Full Time Equivalent (FTE) positions. The FTE is calculated on 1950 and 2080 hours. For example, a position working 40 hours per week for four months, or 960 hours, would be equivalent to .46 of a full-time position.

Capital Improvement Plan (CIP) - A five year plan, updated annually, used to identify and coordinate funding requirements for improvement needs.

Capital Outlay - The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture which individually amounts to expenditure of more than \$5,000 and having an expected life of longer than two years.

Capital Projects - The amount of funds budgeted and appropriated to be used for the construction and development of facilities.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Service - User charges for services provided by the District to those specifically benefiting from those services.

Commodities - The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies; gasoline and oil; building, ground, equipment and vehicle maintenance supplies; other operating supplies and employee recognition.

Contractuals - The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, and building, grounds, equipment and vehicle maintenance contracted outside.

Debt - A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

Debt Service Extension Base (DSEB) – An amount equal to the portion of the 1994 extension for payment of interest and principal on bonds issued by a taxing district without referendum.

Deficit - The excess of expenditures or expenses over revenues or income during a single accounting period.

Department - A major administrative division of the District that indicates overall management responsibility for an operation.

Depreciation - The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Equalized Assessed Valuation - A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses - Charges incurred, whether paid or unpaid, resulting from the delivery of District services.

Fiscal Year - A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year is from July 1 through June 30 of the following year.

Fixed Assets - Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

IMRF – Illinois Municipal Retirement Fund - IMRF is organized under the laws of the State of Illinois for the purpose of providing a uniform program of death, disability, and retirement benefits for the employees of approximately 3,000 local governments and school districts.

Income - A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liability - Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed or refunded at some future date.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available” to finance expenditures of the current period: “available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis or accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Tax Levy Impact - The total amount of property tax extensions calculated to be received from property tax levy for each fund. The District has six tax levy funds: General Corporate, Liability Insurance, Audit Fund, Land Development Levy, Retirement - IMRF/FICA, and Debt Service Funds.

Property Tax - Property taxes are levied on real property according to the property's valuation and tax rate.

Proprietary Fund Types - The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 94-976 – A state law which eliminated referendum-approved tax rate ceilings on individual operating funds. The Act automatically sets the rates at the highest rate allowed by statute.

Reserve Funds - A portion of a fund restricted for a specific purpose.

Revenue - Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Salaries and Benefits - The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Truth in Taxation Act - Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.